

**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, 2017 to December 31, 2017



**FILED**  
11/16/2018



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### SCHEDULE OF OFFICIALS

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



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JOHNSON COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of Johnson County (County), which comprises the financial position and results of operations for the year ended December 31, 2017, 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, 2017.

***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, 2017, 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



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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, 2017, 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 2017-001, 2017-002, 2017-003, and 2017-004, 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 items 2017-001 and 2017-004.

**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, 2017

| Fund                            | Cash and<br>Investments<br>01-01-17 | Receipts      | Disbursements | Cash and<br>Investments<br>12-31-17 |
|---------------------------------|-------------------------------------|---------------|---------------|-------------------------------------|
| General                         | \$ 6,266,379                        | \$ 34,465,234 | \$ 29,236,707 | \$ 11,494,906                       |
| Sheriff Accident Report         | 11,707                              | 8,000         | 1,882         | 17,825                              |
| Bid Bond Checks                 | 29,118                              | 2,000         | 2,500         | 28,618                              |
| LOIT Special Distribution       | 2,029,900                           | -             | -             | 2,029,900                           |
| CAGIT County Certified Shares   | 2,469,548                           | -             | 2,469,548     | -                                   |
| Campaign Finance Enforc         | 5,570                               | 225           | -             | 5,795                               |
| Child Advocacy                  | -                                   | 4             | 4             | -                                   |
| City & Town Court Cost (3%)     | 3,270                               | 20,274        | 20,532        | 3,012                               |
| Clerks Perpetuation             | 67,334                              | 46,245        | 16,372        | 97,207                              |
| Community Corrections           | 467,529                             | 812,621       | 928,892       | 351,258                             |
| Comm Corr Ctp                   | 77,399                              | 30,975        | -             | 108,374                             |
| County Sales Disclosure Fee     | 23,275                              | 24,365        | 3,865         | 43,775                              |
| Cumulative Bridge               | 3,292,700                           | 537,645       | 1,151,261     | 2,679,084                           |
| Cumulative Capital Development  | 5,281,239                           | 2,642,873     | 3,064,531     | 4,859,581                           |
| Drug Free Community             | 96,858                              | 82,673        | 96,058        | 83,473                              |
| Economic Development Svc        | 19,085                              | 70,615        | 65,275        | 24,425                              |
| Electronic Map Generation       | 13,325                              | 317           | -             | 13,642                              |
| 20.703 Emerg Planning & Right   | 23,365                              | 7,665         | 709           | 30,321                              |
| Enhanced Access                 | 2,793                               | 36,077        | 16,866        | 22,004                              |
| Extradition & Sheriffs Assist   | 129,295                             | 1,451         | 3,763         | 126,983                             |
| Sheriff Firearms Training       | 98,374                              | 32,580        | 43,057        | 87,897                              |
| Food and Beverage Tax           | 923,864                             | 2,412,815     | 1,978,020     | 1,358,659                           |
| General Drain Improvement       | 197,725                             | 73,245        | 54,206        | 216,764                             |
| County Health                   | 647,856                             | 620,773       | 794,820       | 473,809                             |
| Identification Security Protec  | 98,903                              | 21,659        | -             | 120,562                             |
| Levy Excess                     | 3,180                               | -             | -             | 3,180                               |
| Local Health Maintenance        | 430,908                             | 100,071       | 52,492        | 478,487                             |
| Local Road And Street           | 1,029,554                           | 1,009,540     | 896,521       | 1,142,573                           |
| County Med Care For Inmat       | 97,334                              | 25,434        | 113,464       | 9,304                               |
| County Misdemeanant             | 79,340                              | 64,876        | 69,313        | 74,903                              |
| County Highway                  | 2,041,598                           | 4,220,716     | 3,860,197     | 2,402,117                           |
| Park Non-Revert Capital Improv  | 337,252                             | 144,255       | 109,378       | 372,129                             |
| Park Non-Reverting Operating    | 356,729                             | 210,175       | 211,784       | 355,120                             |
| Auditors Plat Map Maintenance   | 34,673                              | 42,830        | 48,088        | 29,415                              |
| Rainy Day                       | 1,296,073                           | -             | 585,123       | 710,950                             |
| Recorders Records Perpet        | 1,193,195                           | 365,101       | 302,113       | 1,256,183                           |
| JC Sheriff's Sex Offender Fee   | 4,641                               | 3,613         | 620           | 7,634                               |
| Sheriff's Pension Trust         | -                                   | 183,763       | 183,763       | -                                   |
| JC Storm Water Management Dept  | 284,460                             | 51,775        | 27,146        | 309,089                             |
| Supp Public Def Ser Fee         | 261,388                             | 78,143        | 78,197        | 261,334                             |
| Surplus Tax                     | 530,327                             | 219,851       | 280,220       | 469,958                             |
| Surveyor Corner Perpet          | 75,096                              | 83,405        | 45,742        | 112,759                             |
| Tax Sale Costs                  | 33,589                              | 24,640        | 39,514        | 18,715                              |
| Tax Sale Redemption             | 16,833                              | 502,581       | 519,414       | -                                   |
| Tax Sale Surplus                | 2,003,113                           | 1,363,191     | 2,343,885     | 1,022,419                           |
| Local Health Dept Trust Acct    | 486,075                             | 93,920        | 48,410        | 531,585                             |
| Casa/Guardian Ad Litem          | 72,852                              | 30,759        | 68,161        | 35,450                              |
| Auditors Ineligible Deductions  | 469,201                             | 70,696        | 167,821       | 372,076                             |
| Elected Officials Training      | 78,184                              | 21,659        | 745           | 99,098                              |
| County Offender Transportation  | 2,535                               | 438           | -             | 2,973                               |
| Johnson County 911              | 1,203,257                           | 1,855,995     | 1,695,877     | 1,363,375                           |
| Adult Probation Adm Fees        | 13,946                              | 41,174        | 36,677        | 18,443                              |
| Juvenile Probation Adm Fees     | 2,879                               | 8,144         | 3,867         | 7,156                               |
| Supplemental Adult Prob Srv     | 106,485                             | 228,813       | 178,252       | 157,046                             |
| Supplemental Juv Prob Serv      | 8,534                               | 33,738        | 29,051        | 13,221                              |
| Alternative Dispute Resolution  | 240,823                             | 154,110       | 135,035       | 259,898                             |
| User Fee/Jury Fee               | 923,272                             | 637,670       | 651,994       | 908,948                             |
| Southbrook Arm Legal Drain      | 791,996                             | 179,203       | 147,650       | 823,549                             |
| Animal Shelter                  | 236,870                             | 525,712       | 487,433       | 275,149                             |
| Interpreter Fees-Superior Ct 3  | 58,678                              | 16,443        | 1,398         | 73,723                              |
| Animal Shelter General Don      | 85,806                              | 37,222        | 24,084        | 98,944                              |
| Ordinance Fines                 | 11,636                              | 805           | -             | 12,441                              |
| Grants Awarded / Non-Governmntl | -                                   | 46,067        | 26,249        | 19,818                              |
| Jail Expansion Lease            | 417,532                             | 1,719,990     | 1,794,750     | 342,772                             |
| Prof Liabwrk Comp&Caslty Res    | 59,574                              | 137,776       | -             | 197,350                             |
| GOB Public Safety Disp Proceed  | 2,845,034                           | 1,992,503     | 2,472,116     | 2,365,421                           |
| Net Payroll                     | -                                   | 16,015,038    | 16,015,038    | -                                   |
| Withholding-United Way          | -                                   | 8,664         | 8,664         | -                                   |
| Withholding-Emp Health Ins      | 6,673                               | 943,454       | 940,385       | 9,742                               |
| Withholding Equi-Vest           | -                                   | 125,383       | 125,383       | -                                   |

JOHNSON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

| Fund  | Cash and<br>Investments<br>01-01-17 | Receipts    | Disbursements | Cash and<br>Investments<br>12-31-17 |
|---|-------------------------------------|-------------|---------------|-------------------------------------|
| Withholding-Child Support                       | -                                   | 50,430      | 50,430        | -                                   |
| Withholding-AUL Deferred Comp                   | -                                   | 83,594      | 83,594        | -                                   |
| Withholding-Federal Tax                         | -                                   | 2,320,482   | 2,320,482     | -                                   |
| Withholding-Social Security                     | -                                   | 1,650,054   | 1,650,054     | -                                   |
| Withholding-County Opt Tax                      | -                                   | 244,343     | 244,343       | -                                   |
| Withholding Retirement-Perf                     | 523                                 | 614,341     | 614,341       | 523                                 |
| Withholding-457                                 | -                                   | 36,128      | 36,128        | -                                   |
| Withholding-State Tax                           | -                                   | 693,302     | 693,302       | -                                   |
| Withholding-Uniform Highway                     | -                                   | 2,421       | 2,421         | -                                   |
| Withholding Garnishment Wages<br>Settlement     | -                                   | 14,860      | 14,860        | -                                   |
|   | -                                   | 165,281,555 | 165,281,555   | -                                   |
| Johnson County Wheel /SurTax                    | -                                   | 3,889,041   | 3,889,041     | -                                   |
| Comm Vehicle Excise Tax                         | -                                   | 368,928     | 368,928       | -                                   |
| Special Assessment                              | -                                   | 276,465     | 276,465       | -                                   |
| All Sewer Settlements                           | -                                   | 443,975     | 443,975       | -                                   |
| Financial Inst Franchise Tax                    | -                                   | 436,504     | 436,504       | -                                   |
| Fines And Forfeitures                           | 1,345                               | 19,448      | 18,020        | 2,773                               |
| Infraction Judgments                            | 9,577                               | 154,624     | 151,984       | 12,217                              |
| Overweight Vehicles Fines                       | 310                                 | 3,877       | 4,187         | -                                   |
| Special Death Benefit Fee                       | 1,535                               | 19,445      | 19,655        | 1,325                               |
| State Sales Discl-General                       | 2,030                               | 24,365      | 24,360        | 2,035                               |
| Coroner's Contin Educ                           | 670                                 | 12,154      | 11,896        | 928                                 |
| Interstate Compact Fee                          | 63                                  | 438         | 438           | 63                                  |
| State Auditors Mortgage Fee                     | 1,663                               | 18,700      | 18,660        | 1,703                               |
| DLGF Homestead Prop Database                    | -                                   | 65          | 65            | -                                   |
| JC Sheriff's Sex Offender 10%                   | -                                   | 402         | 402           | -                                   |
| Child Restraint System                          | 125                                 | 1,375       | 1,450         | 50                                  |
| Forest Restoration                              | -                                   | 454         | 454           | -                                   |
| Food & Beverage Tax Collection                  | 222,800                             | 3,172,560   | 3,395,360     | -                                   |
| Inheritance Tax                                 | 187,054                             | -           | -             | 187,054                             |
| Park Sales Tax                                  | -                                   | 5,349       | 5,349         | -                                   |
| Education Plate Fee                             | -                                   | 1,987       | 1,856         | 131                                 |
| Riverboat Revenue Sharing                       | -                                   | 827,299     | 827,299       | -                                   |
| Innkeepers Tax Collections                      | 515,434                             | 562,019     | 199,469       | 877,984                             |
| LIT CERTIFIED SHARES                            | -                                   | 41,068,086  | 41,068,086    | -                                   |
| 93.563 Prosecutor PCA                           | 1,749                               | 860         | 819           | 1,790                               |
| 93.563 TITLE IV-D INCENTIVE                     | 92,330                              | 64,479      | 146,017       | 10,792                              |
| 93.563 Pros IVD Inc Post 99                     | 2,822                               | 51,882      | 23,270        | 31,434                              |
| 93.563 Clerk IVD Inc Post 99                    | 285,070                             | 34,479      | 42,798        | 276,751                             |
| Clerk's Trust Account Supp AFR                  | 1,169,366                           | 4,957,368   | 5,109,667     | 1,017,067                           |
| Clerk's Juvenile Account Supp AFR               | 1,564                               | 33,692      | 33,438        | 1,818                               |
| Clerk's Child Support Account Supp AFR          | 9,120                               | 856,929     | 857,477       | 8,572                               |
| Treasurer's Trust Fund Supp AFR                 | 4,430,068                           | 6,416,535   | 4,430,068     | 6,416,535                           |
| Sheriff's Office Inmate Trust Supp AFR          | 33,765                              | 697,887     | 689,841       | 41,811                              |
| Sheriff's Office Reserves Account Supp AFR      | 6,181                               | 147         | 262           | 6,066                               |
| Sheriff's Office Special Fund Supp AFR          | 75,119                              | 19,039      | 17,410        | 76,748                              |
| Sheriff's Office Property Room Account Supp AFR | 100,956                             | 37,218      | 41,370        | 96,804                              |
| Sheriff's Office Commissary Supp AFR            | 627,182                             | 482,996     | 392,798       | 717,380                             |
| Johnson County Employee Benefit Plan Supp AFR   | 205,414                             | 4,531,745   | 4,679,986     | 57,173                              |
| Johnson County FSA Supp AFR                     | 6,882                               | -           | 6,882         | -                                   |
| Johnson County Government Claims Supp AFR       | 4,351                               | 126,812     | 119,230       | 11,933                              |
| Juvenile Detention Center Coin Phone Supp AFR   | 14,386                              | 6,000       | 1,469         | 18,917                              |
| Juvenile Detention Center Vending Supp AFR      | 12                                  | -           | 5             | 7                                   |
| Community Corrections Commissary Supp AFR       | 234,059                             | 113,032     | 96,610        | 250,481                             |
| Reassessment                                    | 1,294,175                           | 931,381     | 599,562       | 1,625,994                           |
| Inspection Fees - New Subdiv                    | 337,790                             | 107,280     | 79,476        | 365,594                             |
| Sheriff's Narcotic Seizure                      | 15,298                              | 117         | 346           | 15,069                              |
| Forfeiture& Seizure - Prosec                    | 12,329                              | 165         | 5,830         | 6,664                               |
| Jo Co Sheriffs Office Lab Fee                   | 1                                   | 125         | -             | 126                                 |
| JC Surveyor Certification ABPF                  | 19,300                              | 2,600       | -             | 21,900                              |
| GIS Maintenance Fund                            | 278                                 | 532         | -             | 810                                 |
| Juvenile Services Fees                          | 4,260                               | -           | -             | 4,260                               |
| Wheel/Surtax-County Portion                     | 1,516,298                           | 1,690,301   | 2,334,974     | 871,625                             |
| Drug Alcohol Resist Edu Prog                    | 3,372                               | -           | -             | 3,372                               |
| Animal Adoption Fee Fund                        | 23,324                              | 27,337      | 23,571        | 27,090                              |
| Casa Fee & Donation Fund                        | 27,173                              | 9,150       | 1,932         | 34,391                              |
| Prosecutors Bad Check Svcs                      | 110,449                             | 1,169       | -             | 111,618                             |
| Law Enforcement/Prosecutor                      | 75                                  | -           | -             | 75                                  |
| Law Enforc Cont Ed/Animl Shtl                   | 1,868                               | 3           | 1,871         | -                                   |
| Interpreter Fees-Circuit Court                  | 2,760                               | 200         | 2,960         | -                                   |

JOHNSON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

| Fund                           | Cash and<br>Investments<br>01-01-17 | Receipts              | Disbursements         | Cash and<br>Investments<br>12-31-17 |
|--------------------------------|-------------------------------------|-----------------------|-----------------------|-------------------------------------|
| Interpreter Fees-Superior Ct 1 | 350                                 | -                     | 350                   | -                                   |
| Interpreter Fees-Superior Ct 2 | 200                                 | -                     | 200                   | -                                   |
| Sheriffs Towing Fund           | 37,872                              | 22,215                | -                     | 60,087                              |
| Community Corrections Juvenile | 165,919                             | 69,676                | 73,145                | 162,450                             |
| Withholding Retirement Judges  | -                                   | 2,894                 | 2,894                 | -                                   |
| Withholding Voluntary AUL Loan | -                                   | 8,684                 | 8,684                 | -                                   |
| 16.588 STOP GRANT              | (10,580)                            | 10,580                | -                     | -                                   |
| 16.575 Victim Assist           | (14,835)                            | 14,835                | -                     | -                                   |
| 16.588 STOP Grant 2017-2018    | -                                   | -                     | 17,767                | (17,767)                            |
| 97.067 Homeland Security Grant | 310                                 | -                     | 310                   | -                                   |
| Access Johnson Co Grant        | -                                   | 1,103,621             | 1,103,621             | -                                   |
| NACCHO 2008 Capacity Bldg Grnt | 3,165                               | -                     | 2,894                 | 271                                 |
| 20.600 OPO/BCC/BLITZ           | -                                   | 56,355                | 56,355                | -                                   |
| 16.738 JAG GRANT               | 9,083                               | -                     | 9,083                 | -                                   |
| Voting System Reimburs         | 295,793                             | -                     | 10,796                | 284,997                             |
| 93.008 NACCHO MRC/CBA          | 2,220                               | -                     | 2,220                 | -                                   |
| 93.008 NACCHO CBA              | 545                                 | -                     | 545                   | -                                   |
| 10.557 W I C Program           | (29,369)                            | 866,560               | 819,479               | 17,712                              |
| 93.586 Court Improv Pjct Grant | (2,500)                             | 2,500                 | -                     | -                                   |
| 93.074 Public Health Preparedn | 8,669                               | -                     | 7,058                 | 1,611                               |
| 16.575 VOCA Grant              | (11,288)                            | 66,382                | 66,264                | (11,170)                            |
| 16.588 STOP Grant              | (16,154)                            | 37,321                | 21,167                | -                                   |
| 97.067 2015 D5 Exercise        | (2,212)                             | 10,962                | 8,750                 | -                                   |
| 93.074 HPP & PHEP 2016-2017    | (11,334)                            | 55,886                | 44,552                | -                                   |
| 93.074 Zika Preparedness       | -                                   | 3,000                 | 3,000                 | -                                   |
| 16.922 Pros Federal Forfeiture | 48,745                              | -                     | 12,530                | 36,215                              |
| 16.922 Sheriff Federal Forfeit | 256,332                             | -                     | 129,077               | 127,255                             |
| 97.042 EMPG 2016 Competitive   | -                                   | 21,432                | 21,432                | -                                   |
| 97.073 Races 2016 Grant        | -                                   | 431                   | 431                   | -                                   |
| 93.074 Base BP1 2017-2018      | -                                   | 13,664                | 15,631                | (1,967)                             |
| 93.074 CRI BP1 2017-2018       | -                                   | 5,306                 | 5,744                 | (438)                               |
| 10.557 WIC Program 2017-2018   | -                                   | 59,910                | 94,348                | (34,438)                            |
| 97.042 2016 EMPG De-Obligated  | -                                   | 6,907                 | 6,907                 | -                                   |
| 93.074 District 5 DPC HPP      | -                                   | 35,000                | -                     | 35,000                              |
| 20.601 DUI                     | -                                   | 26,253                | 26,203                | 50                                  |
| CAPTA Grant                    | 331                                 | -                     | 331                   | -                                   |
| Ind Breast Cancer Awareness Tr | 3,493                               | -                     | 3,493                 | -                                   |
| Grant- Comm Corr 2 Positions   | 32,942                              | -                     | 32,942                | -                                   |
| Grant- Probation Service Coord | 18,046                              | -                     | 18,046                | -                                   |
| Comm Corr/Juvenile Grant       | 50,153                              | 102,028               | 140,848               | 11,333                              |
| CASA Capacity Building Grant   | 7,228                               | -                     | 5,904                 | 1,324                               |
| Comm Corr/Probation            | 40,676                              | 70,463                | 79,296                | 31,843                              |
| Comm Corr/Greenwood City       | 19,250                              | 19,763                | 31,131                | 7,882                               |
| JDAI Juvenile Transition 2     | 1,236                               | 16,953                | 18,189                | -                                   |
| JDAI Juvenile Transition 3     | 56,303                              | -                     | 56,303                | -                                   |
| VASIA                          | 22,532                              | 25,000                | 37,625                | 9,907                               |
| Comm Corr/Adult Grant          | 145,655                             | 176,225               | 247,533               | 74,347                              |
| CASA Capacity Building Grnt 17 | -                                   | 15,389                | 3,569                 | 11,820                              |
| Community Crossings Grant      | -                                   | 968,676               | 858,162               | 110,514                             |
| Prosecutor Hub Grant 2017      | -                                   | 20,000                | 19,222                | 778                                 |
| JDAI Juv Transition 2 2017-18  | -                                   | 26,763                | 16,602                | 10,161                              |
| Court Interpreter Grant        | -                                   | 7,650                 | -                     | 7,650                               |
| Comm Corr Juvenile Grant 17-18 | -                                   | 140,737               | 91,711                | 49,026                              |
| Comm Corr Probation 17-18      | -                                   | 132,813               | 63,072                | 69,741                              |
| Comm Corr Adult Grant 17-18    | -                                   | 278,459               | 186,102               | 92,357                              |
| Comm Corr Greenwood 17-18      | -                                   | 32,938                | 19,805                | 13,133                              |
| Family Resource & Educational  | -                                   | -                     | 20,501                | (20,501)                            |
| <b>Totals</b>                  | <b>\$ 53,248,587</b>                | <b>\$ 323,604,428</b> | <b>\$ 321,192,058</b> | <b>\$ 55,660,957</b>                |

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

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENT

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

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

*Taxes.* 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.

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

*Charges for services.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

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

*Other receipts.* Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

**E. Disbursements**

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

*Personal services.* Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

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

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Other disbursements.* Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

**F. *Interfund Transfers***

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

**G. *Fund Accounting***

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

**Note 2. *Budgets***

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

**Note 3. *Property Taxes***

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's 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.

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy and Annual Pension Cost*

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

**B. County Police Retirement Plan**

*Plan Description*

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

*Funding Policy*

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

**C. County Police Benefit Plan**

*Plan Description*

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursement grants. The reimbursements for expenditures made by the County were not received by December 31, 2017.

JOHNSON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. Combined Funds**

Funds related to Community Corrections were reported individually in the current (2017) financial statement, but were combined into one fund for the prior (2016) financial statement.

#### 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, 2017

|   | General       | Sheriff<br>Accident<br>Report | Bid<br>Bond<br>Checks | LOIT<br>Special<br>Distribution | CAGIT<br>County<br>Certified<br>Shares | Campaign<br>Finance<br>Enforc |
|---|---------------|-------------------------------|-----------------------|---------------------------------|--|-------------------------------|
| Cash and investments - beginning                      | \$ 6,266,379  | \$ 11,707                     | \$ 29,118             | \$ 2,029,900                    | \$ 2,469,548                           | \$ 5,570                      |
| Receipts:   |               |                               |                       |                                 |  |                               |
| Taxes   | 25,180,314    | -                             | -                     | -                               | -                                      | -                             |
| Licenses and permits                                  | 300,486       | -                             | -                     | -                               | -                                      | -                             |
| Intergovernmental receipts                            | 2,526,159     | -                             | -                     | -                               | -                                      | -                             |
| Charges for services                                  | 2,206,134     | 8,000                         | -                     | -                               | -                                      | -                             |
| Fines and forfeits                                    | 529,710       | -                             | 2,000                 | -                               | -                                      | -                             |
| Other receipts  | 3,722,431     | -                             | -                     | -                               | -                                      | 225                           |
| Total receipts  | 34,465,234    | 8,000                         | 2,000                 | -                               | -                                      | 225                           |
| Disbursements:  |               |                               |                       |                                 |  |                               |
| Personal services                                     | 20,936,544    | -                             | -                     | -                               | -                                      | -                             |
| Supplies  | 1,723,699     | 1,882                         | -                     | -                               | -                                      | -                             |
| Other services and charges                            | 5,876,679     | -                             | -                     | -                               | -                                      | -                             |
| Debt service - principal and interest                 | -             | -                             | -                     | -                               | -                                      | -                             |
| Capital outlay  | 70,171        | -                             | -                     | -                               | -                                      | -                             |
| Other disbursements                                   | 629,614       | -                             | 2,500                 | -                               | 2,469,548                              | -                             |
| Total disbursements                                   | 29,236,707    | 1,882                         | 2,500                 | -                               | 2,469,548                              | -                             |
| Excess (deficiency) of receipts over<br>disbursements | 5,228,527     | 6,118                         | (500)                 | -                               | (2,469,548)                            | 225                           |
| Cash and investments - ending                         | \$ 11,494,906 | \$ 17,825                     | \$ 28,618             | \$ 2,029,900                    | \$ -                                   | \$ 5,795                      |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|  | Child<br>Advocacy | City<br>&<br>Town<br>Court<br>Cost (3%) | Clerks<br>Perpetuation | Community<br>Corrections | Comm<br>Corr<br>Ctp | County<br>Sales<br>Disclosure<br>Fee |
|--|-------------------|---|------------------------|--------------------------|---------------------|--------------------------------------|
| Cash and investments - beginning                   | \$ -              | \$ 3,270                                | \$ 67,334              | \$ 467,529               | \$ 77,399           | \$ 23,275                            |
| Receipts:  |                   |   |                        |                          |                     |                                      |
| Taxes  | -                 | -                                       | -                      | -                        | -                   | -                                    |
| Licenses and permits                               | -                 | -                                       | -                      | -                        | -                   | -                                    |
| Intergovernmental receipts                         | -                 | -                                       | -                      | -                        | -                   | -                                    |
| Charges for services                               | -                 | -                                       | -                      | 807,028                  | 30,975              | 24,335                               |
| Fines and forfeits                                 | 4                 | 20,274                                  | 46,245                 | -                        | -                   | -                                    |
| Other receipts                                     | -                 | -                                       | -                      | 5,593                    | -                   | 30                                   |
| Total receipts                                     | 4                 | 20,274                                  | 46,245                 | 812,621                  | 30,975              | 24,365                               |
| Disbursements:                                     |                   |   |                        |                          |                     |                                      |
| Personal services                                  | -                 | -                                       | 1,558                  | 759,445                  | -                   | -                                    |
| Supplies   | -                 | -                                       | -                      | 33,412                   | -                   | -                                    |
| Other services and charges                         | -                 | -                                       | 14,814                 | 135,307                  | -                   | 3,750                                |
| Debt service - principal and interest              | -                 | -                                       | -                      | -                        | -                   | -                                    |
| Capital outlay                                     | -                 | -                                       | -                      | -                        | -                   | -                                    |
| Other disbursements                                | 4                 | 20,532                                  | -                      | 728                      | -                   | 115                                  |
| Total disbursements                                | 4                 | 20,532                                  | 16,372                 | 928,892                  | -                   | 3,865                                |
| Excess (deficiency) of receipts over disbursements | -                 | (258)                                   | 29,873                 | (116,271)                | 30,975              | 20,500                               |
| Cash and investments - ending                      | \$ -              | \$ 3,012                                | \$ 97,207              | \$ 351,258               | \$ 108,374          | \$ 43,775                            |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Cumulative<br>Bridge | Cumulative<br>Capital<br>Development | Drug<br>Free<br>Community | Economic<br>Development<br>Svc | Electronic<br>Map<br>Generation | 20.703<br>Emerg<br>Planning<br>&<br>Right |
|---|----------------------|--------------------------------------|---------------------------|--------------------------------|---------------------------------|---|
| Cash and investments - beginning                      | \$ 3,292,700         | \$ 5,281,239                         | \$ 96,858                 | \$ 19,085                      | \$ 13,325                       | \$ 23,365                                 |
| Receipts:   |                      |                                      |                           |                                |                                 |   |
| Taxes   | 481,723              | 1,815,017                            | -                         | -                              | -                               | -   |
| Licenses and permits                                  | -                    | -                                    | -                         | -                              | -                               | -   |
| Intergovernmental receipts                            | 55,922               | 296,998                              | -                         | -                              | -                               | -   |
| Charges for services                                  | -                    | -                                    | -                         | -                              | -                               | -   |
| Fines and forfeits                                    | -                    | -                                    | 82,673                    | -                              | -                               | -   |
| Other receipts  | -                    | 530,858                              | -                         | 70,615                         | 317                             | 7,665                                     |
| Total receipts  | <u>537,645</u>       | <u>2,642,873</u>                     | <u>82,673</u>             | <u>70,615</u>                  | <u>317</u>                      | <u>7,665</u>                              |
| Disbursements:  |                      |                                      |                           |                                |                                 |   |
| Personal services                                     | 541,734              | 208,031                              | -                         | -                              | -                               | -   |
| Supplies  | -                    | 1,092                                | -                         | -                              | -                               | -   |
| Other services and charges                            | -                    | 627,634                              | -                         | -                              | -                               | 334                                       |
| Debt service - principal and interest                 | -                    | -                                    | -                         | -                              | -                               | -   |
| Capital outlay  | 609,527              | 2,227,774                            | -                         | -                              | -                               | 375                                       |
| Other disbursements                                   | -                    | -                                    | 96,058                    | 65,275                         | -                               | -   |
| Total disbursements                                   | <u>1,151,261</u>     | <u>3,064,531</u>                     | <u>96,058</u>             | <u>65,275</u>                  | <u>-</u>                        | <u>709</u>                                |
| Excess (deficiency) of receipts over<br>disbursements | <u>(613,616)</u>     | <u>(421,658)</u>                     | <u>(13,385)</u>           | <u>5,340</u>                   | <u>317</u>                      | <u>6,956</u>                              |
| Cash and investments - ending                         | <u>\$ 2,679,084</u>  | <u>\$ 4,859,581</u>                  | <u>\$ 83,473</u>          | <u>\$ 24,425</u>               | <u>\$ 13,642</u>                | <u>\$ 30,321</u>                          |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Enhanced<br>Access | Extradition<br>&<br>Sheriffs<br>Assist | Sheriff<br>Firearms<br>Training | Food<br>and<br>Beverage<br>Tax | General<br>Drain<br>Improvement | County<br>Health |
|---|--------------------|--|---------------------------------|--------------------------------|---------------------------------|------------------|
| Cash and investments - beginning                      | \$ 2,793           | \$ 129,295                             | \$ 98,374                       | \$ 923,864                     | \$ 197,725                      | \$ 647,856       |
| Receipts:   |                    |  |                                 |                                |                                 |                  |
| Taxes   | -                  | -                                      | -                               | 2,410,276                      | 54,568                          | 311,421          |
| Licenses and permits                                  | -                  | -                                      | 32,580                          | -                              | -                               | -                |
| Intergovernmental receipts                            | -                  | -                                      | -                               | -                              | -                               | 36,145           |
| Charges for services                                  | 36,077             | -                                      | -                               | -                              | -                               | 253,505          |
| Fines and forfeits                                    | -                  | 1,451                                  | -                               | -                              | -                               | -                |
| Other receipts  | -                  | -                                      | -                               | 2,539                          | 18,677                          | 19,702           |
| Total receipts  | 36,077             | 1,451                                  | 32,580                          | 2,412,815                      | 73,245                          | 620,773          |
| Disbursements:  |                    |  |                                 |                                |                                 |                  |
| Personal services                                     | -                  | -                                      | -                               | 1,643,172                      | -                               | 730,230          |
| Supplies  | -                  | 3,763                                  | 43,057                          | 21,842                         | -                               | 14,492           |
| Other services and charges                            | 16,866             | -                                      | -                               | 293,910                        | -                               | 40,580           |
| Debt service - principal and interest                 | -                  | -                                      | -                               | -                              | -                               | -                |
| Capital outlay  | -                  | -                                      | -                               | 18,476                         | -                               | 9,488            |
| Other disbursements                                   | -                  | -                                      | -                               | 620                            | 54,206                          | 30               |
| Total disbursements                                   | 16,866             | 3,763                                  | 43,057                          | 1,978,020                      | 54,206                          | 794,820          |
| Excess (deficiency) of receipts over<br>disbursements | 19,211             | (2,312)                                | (10,477)                        | 434,795                        | 19,039                          | (174,047)        |
| Cash and investments - ending                         | \$ 22,004          | \$ 126,983                             | \$ 87,897                       | \$ 1,358,659                   | \$ 216,764                      | \$ 473,809       |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Identification<br>Security<br>Protec | Levy<br>Excess  | Local<br>Health<br>Maintenance | Local<br>Road<br>And<br>Street | County<br>Med<br>Care<br>For<br>Inmat | County<br>Misdemeanant |
|---|--------------------------------------|-----------------|--------------------------------|--------------------------------|---------------------------------------|------------------------|
| Cash and investments - beginning                      | \$ 98,903                            | \$ 3,180        | \$ 430,908                     | \$ 1,029,554                   | \$ 97,334                             | \$ 79,340              |
| Receipts:   |                                      |                 |                                |                                |                                       |                        |
| Taxes   | -                                    | -               | -                              | 979,943                        | -                                     | -                      |
| Licenses and permits                                  | -                                    | -               | -                              | -                              | -                                     | -                      |
| Intergovernmental receipts                            | -                                    | -               | -                              | 29,597                         | -                                     | -                      |
| Charges for services                                  | 21,659                               | -               | 97,248                         | -                              | 25,434                                | 64,876                 |
| Fines and forfeits                                    | -                                    | -               | -                              | -                              | -                                     | -                      |
| Other receipts  | -                                    | -               | 2,823                          | -                              | -                                     | -                      |
| Total receipts  | <u>21,659</u>                        | <u>-</u>        | <u>100,071</u>                 | <u>1,009,540</u>               | <u>25,434</u>                         | <u>64,876</u>          |
| Disbursements:  |                                      |                 |                                |                                |                                       |                        |
| Personal services                                     | -                                    | -               | 21,198                         | -                              | -                                     | 67,411                 |
| Supplies  | -                                    | -               | 18,595                         | -                              | -                                     | 1,322                  |
| Other services and charges                            | -                                    | -               | 11,911                         | 82,240                         | 113,464                               | -                      |
| Debt service - principal and interest                 | -                                    | -               | -                              | -                              | -                                     | -                      |
| Capital outlay  | -                                    | -               | 788                            | 814,281                        | -                                     | 580                    |
| Other disbursements                                   | -                                    | -               | -                              | -                              | -                                     | -                      |
| Total disbursements                                   | <u>-</u>                             | <u>-</u>        | <u>52,492</u>                  | <u>896,521</u>                 | <u>113,464</u>                        | <u>69,313</u>          |
| Excess (deficiency) of receipts over<br>disbursements | <u>21,659</u>                        | <u>-</u>        | <u>47,579</u>                  | <u>113,019</u>                 | <u>(88,030)</u>                       | <u>(4,437)</u>         |
| Cash and investments - ending                         | <u>\$ 120,562</u>                    | <u>\$ 3,180</u> | <u>\$ 478,487</u>              | <u>\$ 1,142,573</u>            | <u>\$ 9,304</u>                       | <u>\$ 74,903</u>       |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|  | County<br>Highway | Park<br>Non-Revert<br>Capital<br>Improv | Park<br>Non-Reverting<br>Operating | Auditors<br>Plat<br>Map<br>Maintenance | Rainy<br>Day | Recorders<br>Records<br>Perpet |
|--|-------------------|---|------------------------------------|--|--------------|--------------------------------|
| Cash and investments - beginning                   | \$ 2,041,598      | \$ 337,252                              | \$ 356,729                         | \$ 34,673                              | \$ 1,296,073 | \$ 1,193,195                   |
| Receipts:  |                   |   |                                    |  |              |                                |
| Taxes  | 859               | -                                       | -                                  | -                                      | -            | -                              |
| Licenses and permits                               | 165,052           | -                                       | -                                  | -                                      | -            | -                              |
| Intergovernmental receipts                         | 4,010,658         | -                                       | -                                  | -                                      | -            | -                              |
| Charges for services                               | -                 | 144,255                                 | 210,174                            | 42,830                                 | -            | 365,027                        |
| Fines and forfeits                                 | -                 | -                                       | -                                  | -                                      | -            | -                              |
| Other receipts                                     | 44,147            | -                                       | 1                                  | -                                      | -            | 74                             |
| Total receipts                                     | 4,220,716         | 144,255                                 | 210,175                            | 42,830                                 | -            | 365,101                        |
| Disbursements:                                     |                   |   |                                    |  |              |                                |
| Personal services                                  | 1,981,697         | -                                       | -                                  | 47,573                                 | 585,123      | 234,600                        |
| Supplies   | 624,113           | 2,900                                   | 51,954                             | 500                                    | -            | 10,077                         |
| Other services and charges                         | 631,416           | 24,696                                  | 119,409                            | -                                      | -            | 38,697                         |
| Debt service - principal and interest              | -                 | -                                       | -                                  | -                                      | -            | -                              |
| Capital outlay                                     | 622,971           | 81,782                                  | 40,420                             | -                                      | -            | 18,661                         |
| Other disbursements                                | -                 | -                                       | 1                                  | 15                                     | -            | 78                             |
| Total disbursements                                | 3,860,197         | 109,378                                 | 211,784                            | 48,088                                 | 585,123      | 302,113                        |
| Excess (deficiency) of receipts over disbursements | 360,519           | 34,877                                  | (1,609)                            | (5,258)                                | (585,123)    | 62,988                         |
| Cash and investments - ending                      | \$ 2,402,117      | \$ 372,129                              | \$ 355,120                         | \$ 29,415                              | \$ 710,950   | \$ 1,256,183                   |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|  | JC<br>Sheriff's<br>Sex<br>Offender<br>Fee | Sheriff's<br>Pension<br>Trust | JC<br>Storm<br>Water<br>Management<br>Dept | Supp<br>Public<br>Def<br>Ser<br>Fee | Surplus<br>Tax | Surveyor<br>Corner<br>Perpet |
|--|---|-------------------------------|--|-------------------------------------|----------------|------------------------------|
| Cash and investments - beginning                   | \$ 4,641                                  | \$ -                          | \$ 284,460                                 | \$ 261,388                          | \$ 530,327     | \$ 75,096                    |
| Receipts:  |   |                               |  |                                     |                |                              |
| Taxes  | -   | -                             | -  | -                                   | 219,553        | -                            |
| Licenses and permits                               | -   | -                             | -  | -                                   | -              | -                            |
| Intergovernmental receipts                         | -   | -                             | -  | -                                   | -              | -                            |
| Charges for services                               | 3,613                                     | 183,763                       | 51,775                                     | -                                   | -              | 83,405                       |
| Fines and forfeits                                 | -   | -                             | -  | 78,143                              | -              | -                            |
| Other receipts                                     | -   | -                             | -  | -                                   | 298            | -                            |
| Total receipts                                     | 3,613                                     | 183,763                       | 51,775                                     | 78,143                              | 219,851        | 83,405                       |
| Disbursements:                                     |   |                               |  |                                     |                |                              |
| Personal services                                  | -   | -                             | 20,439                                     | -                                   | -              | 23,995                       |
| Supplies   | -   | -                             | -  | -                                   | -              | -                            |
| Other services and charges                         | 620                                       | -                             | 4,136                                      | 74,961                              | -              | 17,999                       |
| Debt service - principal and interest              | -   | -                             | -  | -                                   | -              | -                            |
| Capital outlay                                     | -   | -                             | 2,571                                      | 736                                 | -              | 3,748                        |
| Other disbursements                                | -   | 183,763                       | -  | 2,500                               | 280,220        | -                            |
| Total disbursements                                | 620                                       | 183,763                       | 27,146                                     | 78,197                              | 280,220        | 45,742                       |
| Excess (deficiency) of receipts over disbursements | 2,993                                     | -                             | 24,629                                     | (54)                                | (60,369)       | 37,663                       |
| Cash and investments - ending                      | \$ 7,634                                  | \$ -                          | \$ 309,089                                 | \$ 261,334                          | \$ 469,958     | \$ 112,759                   |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|  | Tax<br>Sale<br>Costs | Tax<br>Sale<br>Redemption | Tax<br>Sale<br>Surplus | Local<br>Health<br>Dept<br>Trust<br>Acct | Casa/Guardian<br>Ad<br>Litem | Auditors<br>Ineligible<br>Deductions |
|--|----------------------|---------------------------|------------------------|--|------------------------------|--------------------------------------|
| Cash and investments - beginning                   | \$ 33,589            | \$ 16,833                 | \$ 2,003,113           | \$ 486,075                               | \$ 72,852                    | \$ 469,201                           |
| Receipts:  |                      |                           |                        |  |                              |                                      |
| Taxes  | -                    | -                         | -                      | -  | -                            | 64,307                               |
| Licenses and permits                               | -                    | -                         | -                      | -  | -                            | -                                    |
| Intergovernmental receipts                         | -                    | -                         | -                      | -  | 30,759                       | -                                    |
| Charges for services                               | -                    | -                         | -                      | 93,132                                   | -                            | 6,389                                |
| Fines and forfeits                                 | -                    | -                         | -                      | -  | -                            | -                                    |
| Other receipts                                     | 24,640               | 502,581                   | 1,363,191              | 788                                      | -                            | -                                    |
| Total receipts                                     | 24,640               | 502,581                   | 1,363,191              | 93,920                                   | 30,759                       | 70,696                               |
| Disbursements:                                     |                      |                           |                        |  |                              |                                      |
| Personal services                                  | -                    | -                         | -                      | 7,111                                    | 49,415                       | 101,036                              |
| Supplies   | -                    | -                         | -                      | 31,387                                   | 1,763                        | 1,981                                |
| Other services and charges                         | 19,993               | -                         | -                      | 9,124                                    | 13,924                       | 64,804                               |
| Debt service - principal and interest              | -                    | -                         | -                      | -  | -                            | -                                    |
| Capital outlay                                     | -                    | -                         | -                      | 788                                      | 3,059                        | -                                    |
| Other disbursements                                | 19,521               | 519,414                   | 2,343,885              | -  | -                            | -                                    |
| Total disbursements                                | 39,514               | 519,414                   | 2,343,885              | 48,410                                   | 68,161                       | 167,821                              |
| Excess (deficiency) of receipts over disbursements | (14,874)             | (16,833)                  | (980,694)              | 45,510                                   | (37,402)                     | (97,125)                             |
| Cash and investments - ending                      | \$ 18,715            | \$ -                      | \$ 1,022,419           | \$ 531,585                               | \$ 35,450                    | \$ 372,076                           |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|  | Elected<br>Officials<br>Training | County<br>Offender<br>Transportation | Johnson<br>County<br>911 | Adult<br>Probation<br>Adm<br>Fees | Juvenile<br>Probation<br>Adm<br>Fees | Supplemental<br>Adult<br>Prob<br>Srvc |
|--|----------------------------------|--------------------------------------|--------------------------|-----------------------------------|--------------------------------------|---------------------------------------|
| Cash and investments - beginning                   | \$ 78,184                        | \$ 2,535                             | \$ 1,203,257             | \$ 13,946                         | \$ 2,879                             | \$ 106,485                            |
| Receipts:  |                                  |                                      |                          |                                   |                                      |                                       |
| Taxes  | -                                | -                                    | -                        | -                                 | -                                    | -                                     |
| Licenses and permits                               | -                                | -                                    | -                        | -                                 | -                                    | -                                     |
| Intergovernmental receipts                         | -                                | -                                    | -                        | -                                 | -                                    | -                                     |
| Charges for services                               | 21,659                           | 438                                  | 1,854,842                | 41,174                            | 8,144                                | 228,813                               |
| Fines and forfeits                                 | -                                | -                                    | -                        | -                                 | -                                    | -                                     |
| Other receipts                                     | -                                | -                                    | 1,153                    | -                                 | -                                    | -                                     |
| Total receipts                                     | 21,659                           | 438                                  | 1,855,995                | 41,174                            | 8,144                                | 228,813                               |
| Disbursements:                                     |                                  |                                      |                          |                                   |                                      |                                       |
| Personal services                                  | -                                | -                                    | 1,673,119                | 36,677                            | 3,867                                | 176,496                               |
| Supplies   | -                                | -                                    | -                        | -                                 | -                                    | 1,476                                 |
| Other services and charges                         | 745                              | -                                    | 22,758                   | -                                 | -                                    | -                                     |
| Debt service - principal and interest              | -                                | -                                    | -                        | -                                 | -                                    | -                                     |
| Capital outlay                                     | -                                | -                                    | -                        | -                                 | -                                    | 280                                   |
| Other disbursements                                | -                                | -                                    | -                        | -                                 | -                                    | -                                     |
| Total disbursements                                | 745                              | -                                    | 1,695,877                | 36,677                            | 3,867                                | 178,252                               |
| Excess (deficiency) of receipts over disbursements | 20,914                           | 438                                  | 160,118                  | 4,497                             | 4,277                                | 50,561                                |
| Cash and investments - ending                      | \$ 99,098                        | \$ 2,973                             | \$ 1,363,375             | \$ 18,443                         | \$ 7,156                             | \$ 157,046                            |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Supplemental<br>Juv<br>Prob<br>Serv | Alternative<br>Dispute<br>Resolution | User<br>Fee/Jury<br>Fee | Southbrook<br>Arm<br>Legal<br>Drain | Animal<br>Shelter | Interpreter<br>Fees-Superior<br>Ct<br>3 |
|---|-------------------------------------|--------------------------------------|-------------------------|-------------------------------------|-------------------|---|
| Cash and investments - beginning                      | \$ 8,534                            | \$ 240,823                           | \$ 923,272              | \$ 791,996                          | \$ 236,870        | \$ 58,678                               |
| Receipts:   |                                     |                                      |                         |                                     |                   |   |
| Taxes   | -                                   | -                                    | -                       | 178,188                             | 464,655           | -                                       |
| Licenses and permits                                  | -                                   | -                                    | -                       | -                                   | -                 | -                                       |
| Intergovernmental receipts                            | -                                   | -                                    | 4,419                   | -                                   | 53,876            | -                                       |
| Charges for services                                  | 33,738                              | -                                    | -                       | -                                   | -                 | -                                       |
| Fines and forfeits                                    | -                                   | 154,110                              | 615,092                 | -                                   | 7,027             | 12,933                                  |
| Other receipts  | -                                   | -                                    | 18,159                  | 1,015                               | 154               | 3,510                                   |
| Total receipts  | 33,738                              | 154,110                              | 637,670                 | 179,203                             | 525,712           | 16,443                                  |
| Disbursements:  |                                     |                                      |                         |                                     |                   |   |
| Personal services                                     | 29,051                              | -                                    | 487,238                 | -                                   | 415,519           | -                                       |
| Supplies  | -                                   | 2,272                                | 21,176                  | -                                   | 33,375            | -                                       |
| Other services and charges                            | -                                   | 131,368                              | 90,882                  | -                                   | 38,370            | 1,398                                   |
| Debt service - principal and interest                 | -                                   | -                                    | -                       | -                                   | -                 | -                                       |
| Capital outlay  | -                                   | 1,395                                | 52,698                  | -                                   | 169               | -                                       |
| Other disbursements                                   | -                                   | -                                    | -                       | 147,650                             | -                 | -                                       |
| Total disbursements                                   | 29,051                              | 135,035                              | 651,994                 | 147,650                             | 487,433           | 1,398                                   |
| Excess (deficiency) of receipts over<br>disbursements | 4,687                               | 19,075                               | (14,324)                | 31,553                              | 38,279            | 15,045                                  |
| Cash and investments - ending                         | \$ 13,221                           | \$ 259,898                           | \$ 908,948              | \$ 823,549                          | \$ 275,149        | \$ 73,723                               |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Animal<br>Shelter<br>General<br>Don | Ordinance<br>Fines | Grants<br>Awarded<br>/<br>Non-Governmtl | Jail<br>Expansion<br>Lease | Prof<br>Liabwrk<br>Comp&Caslty<br>Res | GOB<br>Public<br>Safety<br>Disp<br>Proceed |
|---|-------------------------------------|--------------------|---|----------------------------|---------------------------------------|--|
| Cash and investments - beginning                      | \$ 85,806                           | \$ 11,636          | \$ -                                    | \$ 417,532                 | \$ 59,574                             | \$ 2,845,034                               |
| Receipts:   |                                     |                    |   |                            |                                       |  |
| Taxes   | -                                   | -                  | -                                       | 1,554,953                  | -                                     | -  |
| Licenses and permits                                  | -                                   | -                  | -                                       | -                          | -                                     | -  |
| Intergovernmental receipts                            | -                                   | -                  | -                                       | 165,037                    | -                                     | -  |
| Charges for services                                  | -                                   | -                  | -                                       | -                          | -                                     | -  |
| Fines and forfeits                                    | -                                   | 805                | -                                       | -                          | -                                     | -  |
| Other receipts  | 37,222                              | -                  | 46,067                                  | -                          | 137,776                               | 1,992,503                                  |
| Total receipts  | <u>37,222</u>                       | <u>805</u>         | <u>46,067</u>                           | <u>1,719,990</u>           | <u>137,776</u>                        | <u>1,992,503</u>                           |
| Disbursements:  |                                     |                    |   |                            |                                       |  |
| Personal services                                     | -                                   | -                  | -                                       | -                          | -                                     | -  |
| Supplies  | 23,300                              | -                  | 1,000                                   | -                          | -                                     | -  |
| Other services and charges                            | 112                                 | -                  | 22,749                                  | 887                        | -                                     | 1,761,866                                  |
| Debt service - principal and interest                 | -                                   | -                  | -                                       | 1,788,563                  | -                                     | -  |
| Capital outlay  | -                                   | -                  | 2,500                                   | -                          | -                                     | 710,250                                    |
| Other disbursements                                   | 672                                 | -                  | -                                       | 5,300                      | -                                     | -  |
| Total disbursements                                   | <u>24,084</u>                       | <u>-</u>           | <u>26,249</u>                           | <u>1,794,750</u>           | <u>-</u>                              | <u>2,472,116</u>                           |
| Excess (deficiency) of receipts over<br>disbursements | <u>13,138</u>                       | <u>805</u>         | <u>19,818</u>                           | <u>(74,760)</u>            | <u>137,776</u>                        | <u>(479,613)</u>                           |
| Cash and investments - ending                         | \$ <u>98,944</u>                    | \$ <u>12,441</u>   | \$ <u>19,818</u>                        | \$ <u>342,772</u>          | \$ <u>197,350</u>                     | \$ <u>2,365,421</u>                        |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Net<br>Payroll | Withholding-United<br>Way | Withholding-Emp<br>Health<br>Ins | Withholding<br>Equi-Vest | Withholding-Child<br>Support | Withholding-AUL<br>Deferred<br>Comp |
|---|----------------|---------------------------|----------------------------------|--------------------------|------------------------------|-------------------------------------|
| Cash and investments - beginning                      | \$ -           | \$ -                      | \$ 6,673                         | \$ -                     | \$ -                         | \$ -                                |
| Receipts:   |                |                           |                                  |                          |                              |                                     |
| Taxes   | -              | -                         | -                                | -                        | -                            | -                                   |
| Licenses and permits                                  | -              | -                         | -                                | -                        | -                            | -                                   |
| Intergovernmental receipts                            | -              | -                         | -                                | -                        | -                            | -                                   |
| Charges for services                                  | -              | -                         | -                                | -                        | -                            | -                                   |
| Fines and forfeits                                    | -              | -                         | -                                | -                        | -                            | -                                   |
| Other receipts  | 16,015,038     | 8,664                     | 943,454                          | 125,383                  | 50,430                       | 83,594                              |
| Total receipts  | 16,015,038     | 8,664                     | 943,454                          | 125,383                  | 50,430                       | 83,594                              |
| Disbursements:  |                |                           |                                  |                          |                              |                                     |
| Personal services                                     | -              | -                         | 885,764                          | 37,045                   | -                            | 83,594                              |
| Supplies  | -              | -                         | -                                | -                        | -                            | -                                   |
| Other services and charges                            | -              | -                         | -                                | -                        | -                            | -                                   |
| Debt service - principal and interest                 | -              | -                         | -                                | -                        | -                            | -                                   |
| Capital outlay  | -              | -                         | -                                | -                        | -                            | -                                   |
| Other disbursements                                   | 16,015,038     | 8,664                     | 54,621                           | 88,338                   | 50,430                       | -                                   |
| Total disbursements                                   | 16,015,038     | 8,664                     | 940,385                          | 125,383                  | 50,430                       | 83,594                              |
| Excess (deficiency) of receipts over<br>disbursements | -              | -                         | 3,069                            | -                        | -                            | -                                   |
| Cash and investments - ending                         | \$ -           | \$ -                      | \$ 9,742                         | \$ -                     | \$ -                         | \$ -                                |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Withholding-Federal<br>Tax | Withholding-Social<br>Security | Withholding-County<br>Opt<br>Tax | Withholding<br>Retirement-Perf | Withholding-457 | Withholding-State<br>Tax |
|---|----------------------------|--------------------------------|----------------------------------|--------------------------------|-----------------|--------------------------|
| Cash and investments - beginning                      | \$ -                       | \$ -                           | \$ -                             | \$ 523                         | \$ -            | \$ -                     |
| Receipts:   |                            |                                |                                  |                                |                 |                          |
| Taxes   | -                          | -                              | -                                | -                              | -               | -                        |
| Licenses and permits                                  | -                          | -                              | -                                | -                              | -               | -                        |
| Intergovernmental receipts                            | -                          | -                              | -                                | -                              | -               | -                        |
| Charges for services                                  | -                          | -                              | -                                | -                              | -               | -                        |
| Fines and forfeits                                    | -                          | -                              | -                                | -                              | -               | -                        |
| Other receipts  | 2,320,482                  | 1,650,054                      | 244,343                          | 614,341                        | 36,128          | 693,302                  |
| Total receipts  | <u>2,320,482</u>           | <u>1,650,054</u>               | <u>244,343</u>                   | <u>614,341</u>                 | <u>36,128</u>   | <u>693,302</u>           |
| Disbursements:  |                            |                                |                                  |                                |                 |                          |
| Personal services                                     | -                          | -                              | -                                | -                              | -               | -                        |
| Supplies  | -                          | -                              | -                                | -                              | -               | -                        |
| Other services and charges                            | -                          | -                              | -                                | -                              | -               | -                        |
| Debt service - principal and interest                 | -                          | -                              | -                                | -                              | -               | -                        |
| Capital outlay  | -                          | -                              | -                                | -                              | -               | -                        |
| Other disbursements                                   | 2,320,482                  | 1,650,054                      | 244,343                          | 614,341                        | 36,128          | 693,302                  |
| Total disbursements                                   | <u>2,320,482</u>           | <u>1,650,054</u>               | <u>244,343</u>                   | <u>614,341</u>                 | <u>36,128</u>   | <u>693,302</u>           |
| Excess (deficiency) of receipts over<br>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, 2017

|   | Withholding-Uniform<br>Highway | Withholding<br>Garnishment<br>Wages | Settlement  | Johnson<br>County<br>Wheel<br>/SurTax | Comm<br>Vehicle<br>Excise<br>Tax | Special<br>Assessment |
|---|--------------------------------|-------------------------------------|-------------|---------------------------------------|----------------------------------|-----------------------|
| Cash and investments - beginning                      | \$ -                           | \$ -                                | \$ -        | \$ -                                  | \$ -                             | \$ -                  |
| Receipts:   |                                |                                     |             |                                       |                                  |                       |
| Taxes   | -                              | -                                   | 145,690,021 | -                                     | -                                | 276,465               |
| Licenses and permits                                  | -                              | -                                   | -           | -                                     | -                                | -                     |
| Intergovernmental receipts                            | -                              | -                                   | 19,591,534  | -                                     | -                                | -                     |
| Charges for services                                  | -                              | -                                   | -           | -                                     | -                                | -                     |
| Fines and forfeits                                    | -                              | -                                   | -           | -                                     | -                                | -                     |
| Other receipts  | 2,421                          | 14,860                              | -           | 3,889,041                             | 368,928                          | -                     |
| Total receipts  | 2,421                          | 14,860                              | 165,281,555 | 3,889,041                             | 368,928                          | 276,465               |
| Disbursements:  |                                |                                     |             |                                       |                                  |                       |
| Personal services                                     | 2,421                          | -                                   | -           | -                                     | -                                | -                     |
| Supplies  | -                              | -                                   | -           | -                                     | 368,928                          | -                     |
| Other services and charges                            | -                              | -                                   | -           | -                                     | -                                | -                     |
| Debt service - principal and interest                 | -                              | -                                   | -           | -                                     | -                                | -                     |
| Capital outlay  | -                              | -                                   | -           | -                                     | -                                | -                     |
| Other disbursements                                   | -                              | 14,860                              | 165,281,555 | 3,889,041                             | -                                | 276,465               |
| Total disbursements                                   | 2,421                          | 14,860                              | 165,281,555 | 3,889,041                             | 368,928                          | 276,465               |
| Excess (deficiency) of receipts over<br>disbursements | -                              | -                                   | -           | -                                     | -                                | -                     |
| Cash and investments - ending                         | \$ -                           | \$ -                                | \$ -        | \$ -                                  | \$ -                             | \$ -                  |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | All<br>Sewer<br>Settlements | Financial<br>Inst<br>Franchise<br>Tax | Fines<br>And<br>Forfeitures | Infraction<br>Judgments | Overweight<br>Vehicles<br>Fines | Special<br>Death<br>Benefit<br>Fee |
|---|-----------------------------|---------------------------------------|-----------------------------|-------------------------|---------------------------------|------------------------------------|
| Cash and investments - beginning                      | \$ -                        | \$ -                                  | \$ 1,345                    | \$ 9,577                | \$ 310                          | \$ 1,535                           |
| Receipts:   |                             |                                       |                             |                         |                                 |                                    |
| Taxes   | -                           | -                                     | -                           | -                       | -                               | -                                  |
| Licenses and permits                                  | -                           | -                                     | -                           | -                       | -                               | -                                  |
| Intergovernmental receipts                            | -                           | 436,504                               | -                           | -                       | -                               | -                                  |
| Charges for services                                  | 19,991                      | -                                     | -                           | -                       | -                               | 19,445                             |
| Fines and forfeits                                    | 419,365                     | -                                     | 19,448                      | 154,624                 | 3,877                           | -                                  |
| Other receipts  | 4,619                       | -                                     | -                           | -                       | -                               | -                                  |
| Total receipts  | 443,975                     | 436,504                               | 19,448                      | 154,624                 | 3,877                           | 19,445                             |
| Disbursements:  |                             |                                       |                             |                         |                                 |                                    |
| Personal services                                     | -                           | -                                     | -                           | -                       | -                               | -                                  |
| Supplies  | -                           | 436,504                               | -                           | -                       | -                               | -                                  |
| Other services and charges                            | -                           | -                                     | -                           | -                       | -                               | -                                  |
| Debt service - principal and interest                 | -                           | -                                     | -                           | -                       | -                               | -                                  |
| Capital outlay  | -                           | -                                     | -                           | -                       | -                               | -                                  |
| Other disbursements                                   | 443,975                     | -                                     | 18,020                      | 151,984                 | 4,187                           | 19,655                             |
| Total disbursements                                   | 443,975                     | 436,504                               | 18,020                      | 151,984                 | 4,187                           | 19,655                             |
| Excess (deficiency) of receipts over<br>disbursements | -                           | -                                     | 1,428                       | 2,640                   | (310)                           | (210)                              |
| Cash and investments - ending                         | \$ -                        | \$ -                                  | \$ 2,773                    | \$ 12,217               | \$ -                            | \$ 1,325                           |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | State<br>Sales<br>Disc-General | Coroner's<br>Contin<br>Educ | Interstate<br>Compact<br>Fee | State<br>Auditors<br>Mortgage<br>Fee | DLGF<br>Homestead<br>Prop<br>Database | JC<br>Sheriffs<br>Sex<br>Offender<br>10% |
|---|--------------------------------|-----------------------------|------------------------------|--------------------------------------|---------------------------------------|--|
| Cash and investments - beginning                      | \$ 2,030                       | \$ 670                      | \$ 63                        | \$ 1,663                             | \$ -                                  | \$ -                                     |
| Receipts:   |                                |                             |                              |                                      |                                       |  |
| Taxes   | -                              | -                           | -                            | -                                    | -                                     | -  |
| Licenses and permits                                  | -                              | -                           | -                            | -                                    | -                                     | -  |
| Intergovernmental receipts                            | -                              | -                           | -                            | -                                    | -                                     | -  |
| Charges for services                                  | 24,335                         | 12,154                      | 438                          | 18,700                               | 65                                    | 402                                      |
| Fines and forfeits                                    | -                              | -                           | -                            | -                                    | -                                     | -  |
| Other receipts  | 30                             | -                           | -                            | -                                    | -                                     | -  |
| Total receipts  | 24,365                         | 12,154                      | 438                          | 18,700                               | 65                                    | 402                                      |
| Disbursements:  |                                |                             |                              |                                      |                                       |  |
| Personal services                                     | -                              | -                           | -                            | -                                    | -                                     | -  |
| Supplies  | -                              | -                           | -                            | -                                    | -                                     | -  |
| Other services and charges                            | -                              | -                           | -                            | -                                    | -                                     | -  |
| Debt service - principal and interest                 | -                              | -                           | -                            | -                                    | -                                     | -  |
| Capital outlay  | -                              | -                           | -                            | -                                    | -                                     | -  |
| Other disbursements                                   | 24,360                         | 11,896                      | 438                          | 18,660                               | 65                                    | 402                                      |
| Total disbursements                                   | 24,360                         | 11,896                      | 438                          | 18,660                               | 65                                    | 402                                      |
| Excess (deficiency) of receipts over<br>disbursements | 5                              | 258                         | -                            | 40                                   | -                                     | -  |
| Cash and investments - ending                         | \$ 2,035                       | \$ 928                      | \$ 63                        | \$ 1,703                             | \$ -                                  | \$ -                                     |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Child<br>Restraint<br>System | Forest<br>Restoration | Food<br>&<br>Beverage<br>Tax<br>Collection | Inheritance<br>Tax | Park<br>Sales<br>Tax | Education<br>Plate<br>Fee |
|---|------------------------------|-----------------------|--|--------------------|----------------------|---------------------------|
| Cash and investments - beginning                      | \$ 125                       | \$ -                  | \$ 222,800                                 | \$ 187,054         | \$ -                 | \$ -                      |
| Receipts:   |                              |                       |  |                    |                      |                           |
| Taxes   | -                            | 454                   | -  | -                  | 5,349                | -                         |
| Licenses and permits                                  | -                            | -                     | -  | -                  | -                    | -                         |
| Intergovernmental receipts                            | -                            | -                     | -  | -                  | -                    | -                         |
| Charges for services                                  | -                            | -                     | -  | -                  | -                    | -                         |
| Fines and forfeits                                    | 1,375                        | -                     | -  | -                  | -                    | -                         |
| Other receipts  | -                            | -                     | 3,172,560                                  | -                  | -                    | 1,987                     |
| Total receipts  | 1,375                        | 454                   | 3,172,560                                  | -                  | 5,349                | 1,987                     |
| Disbursements:  |                              |                       |  |                    |                      |                           |
| Personal services                                     | -                            | -                     | -  | -                  | -                    | -                         |
| Supplies  | -                            | -                     | -  | -                  | -                    | -                         |
| Other services and charges                            | -                            | -                     | -  | -                  | 5,349                | -                         |
| Debt service - principal and interest                 | -                            | -                     | -  | -                  | -                    | -                         |
| Capital outlay  | -                            | -                     | -  | -                  | -                    | -                         |
| Other disbursements                                   | 1,450                        | 454                   | 3,395,360                                  | -                  | -                    | 1,856                     |
| Total disbursements                                   | 1,450                        | 454                   | 3,395,360                                  | -                  | 5,349                | 1,856                     |
| Excess (deficiency) of receipts over<br>disbursements | (75)                         | -                     | (222,800)                                  | -                  | -                    | 131                       |
| Cash and investments - ending                         | \$ 50                        | \$ -                  | \$ -                                       | \$ 187,054         | \$ -                 | \$ 131                    |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Riverboat<br>Revenue<br>Sharing | Innkeepers<br>Tax<br>Collections | LIT<br>CERTIFIED<br>SHARES | 93.563<br>Prosecutor<br>PCA | 93.563<br>TITLE<br>IV-D<br>INCENTIVE | 93.563<br>Pros<br>IVD<br>Inc<br>Post 99 |
|---|---------------------------------|----------------------------------|----------------------------|-----------------------------|--------------------------------------|---|
| Cash and investments - beginning                      | \$ -                            | \$ 515,434                       | \$ -                       | \$ 1,749                    | \$ 92,330                            | \$ 2,822                                |
| Receipts:   |                                 |                                  |                            |                             |                                      |   |
| Taxes   | -                               | -                                | 41,068,086                 | -                           | -                                    | -                                       |
| Licenses and permits                                  | -                               | -                                | -                          | -                           | -                                    | -                                       |
| Intergovernmental receipts                            | 827,299                         | -                                | -                          | -                           | 34,479                               | 51,876                                  |
| Charges for services                                  | -                               | -                                | -                          | -                           | -                                    | -                                       |
| Fines and forfeits                                    | -                               | -                                | -                          | 344                         | -                                    | -                                       |
| Other receipts  | -                               | 562,019                          | -                          | 516                         | 30,000                               | 6                                       |
| Total receipts  | 827,299                         | 562,019                          | 41,068,086                 | 860                         | 64,479                               | 51,882                                  |
| Disbursements:  |                                 |                                  |                            |                             |                                      |   |
| Personal services                                     | -                               | -                                | -                          | -                           | 17,047                               | 3,691                                   |
| Supplies  | -                               | -                                | 41,068,086                 | -                           | 195                                  | -                                       |
| Other services and charges                            | -                               | 199,469                          | -                          | 819                         | 30,325                               | -                                       |
| Debt service - principal and interest                 | -                               | -                                | -                          | -                           | -                                    | -                                       |
| Capital outlay  | -                               | -                                | -                          | -                           | 8,002                                | -                                       |
| Other disbursements                                   | 827,299                         | -                                | -                          | -                           | 90,448                               | 19,579                                  |
| Total disbursements                                   | 827,299                         | 199,469                          | 41,068,086                 | 819                         | 146,017                              | 23,270                                  |
| Excess (deficiency) of receipts over<br>disbursements | -                               | 362,550                          | -                          | 41                          | (81,538)                             | 28,612                                  |
| Cash and investments - ending                         | \$ -                            | \$ 877,984                       | \$ -                       | \$ 1,790                    | \$ 10,792                            | \$ 31,434                               |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|  | 93.563<br>Clerk<br>IVD<br>Inc<br>Post 99 | Clerk's<br>Trust<br>Account<br>Supp<br>AFR | Clerk's<br>Juvenile<br>Account<br>Supp<br>AFR | Clerk's<br>Child<br>Support<br>Account<br>Supp AFR | Treasurer's<br>Trust<br>Fund<br>Supp<br>AFR | Sheriff's<br>Office<br>Inmate<br>Trust<br>Supp AFR |
|--|--|--|---|--|---|--|
| Cash and investments - beginning                   | \$ 285,070                               | \$ 1,169,366                               | \$ 1,564                                      | \$ 9,120   | \$ 4,430,068                                | \$ 33,765  |
| Receipts:  |  |  |   |  |   |  |
| Taxes  | -  | -  | -   | -  | -   | -  |
| Licenses and permits                               | -  | -  | -   | -  | -   | -  |
| Intergovernmental receipts                         | 34,479                                   | -  | -   | -  | -   | -  |
| Charges for services                               | -  | -  | -   | -  | -   | -  |
| Fines and forfeits                                 | -  | -  | -   | -  | -   | -  |
| Other receipts                                     | -  | 4,957,368                                  | 33,692  | 856,929  | 6,416,535                                   | 697,887  |
| Total receipts                                     | 34,479                                   | 4,957,368                                  | 33,692  | 856,929  | 6,416,535                                   | 697,887  |
| Disbursements:                                     |  |  |   |  |   |  |
| Personal services                                  | -  | -  | -   | -  | -   | -  |
| Supplies   | 238                                      | -  | -   | -  | -   | -  |
| Other services and charges                         | 12,560                                   | -  | -   | -  | -   | -  |
| Debt service - principal and interest              | -  | -  | -   | -  | -   | -  |
| Capital outlay                                     | -  | -  | -   | -  | -   | -  |
| Other disbursements                                | 30,000                                   | 5,109,667                                  | 33,438  | 857,477  | 4,430,068                                   | 689,841  |
| Total disbursements                                | 42,798                                   | 5,109,667                                  | 33,438  | 857,477  | 4,430,068                                   | 689,841  |
| Excess (deficiency) of receipts over disbursements | (8,319)                                  | (152,299)                                  | 254   | (548)  | 1,986,467                                   | 8,046  |
| Cash and investments - ending                      | \$ 276,751                               | \$ 1,017,067                               | \$ 1,818                                      | \$ 8,572   | \$ 6,416,535                                | \$ 41,811  |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|  | Sheriff's<br>Office<br>Reserves<br>Account<br>Supp AFR | Sheriff's<br>Office<br>Special<br>Fund<br>Supp AFR | Sheriff's<br>Office<br>Property<br>Room<br>Account Supp AFR | Sheriff's<br>Office<br>Commissary<br>Supp<br>AFR | Johnson<br>County<br>Employee<br>Benefit<br>Plan Supp AFR | Johnson<br>County<br>FSA<br>Supp<br>AFR |
|--|--|--|---|--|---|---|
| Cash and investments - beginning                   | \$ 6,181   | \$ 75,119  | \$ 100,956  | \$ 627,182                                       | \$ 205,414  | \$ 6,882                                |
| Receipts:  |  |  |   |  |   |   |
| Taxes  | -  | 19,000   | -   | -  | 2,680,000   | -                                       |
| Licenses and permits                               | -  | -  | -   | -  | -   | -                                       |
| Intergovernmental receipts                         | -  | -  | -   | -  | -   | -                                       |
| Charges for services                               | -  | -  | -   | -  | -   | -                                       |
| Fines and forfeits                                 | -  | -  | -   | -  | -   | -                                       |
| Other receipts                                     | 147  | 39   | 37,218  | 482,996  | 1,851,745   | -                                       |
| Total receipts                                     | 147  | 19,039   | 37,218  | 482,996  | 4,531,745   | -                                       |
| Disbursements:                                     |  |  |   |  |   |   |
| Personal services                                  | -  | -  | -   | -  | -   | -                                       |
| Supplies   | -  | -  | -   | -  | -   | -                                       |
| Other services and charges                         | -  | -  | -   | -  | -   | -                                       |
| Debt service - principal and interest              | -  | -  | -   | -  | -   | -                                       |
| Capital outlay                                     | -  | -  | -   | -  | -   | -                                       |
| Other disbursements                                | 262  | 17,410   | 41,370  | 392,798  | 4,679,986   | 6,882                                   |
| Total disbursements                                | 262  | 17,410   | 41,370  | 392,798  | 4,679,986   | 6,882                                   |
| Excess (deficiency) of receipts over disbursements | (115)  | 1,629  | (4,152)   | 90,198   | (148,241)   | (6,882)                                 |
| Cash and investments - ending                      | \$ 6,066   | \$ 76,748  | \$ 96,804   | \$ 717,380                                       | \$ 57,173   | \$ -                                    |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Johnson<br>County<br>Government<br>Claims<br>Supp AFR | Juvenile<br>Detention<br>Center<br>Coin<br>Phone Supp AFR | Juvenile<br>Detention<br>Center<br>Vending<br>Supp AFR | Community<br>Corrections<br>Commissary<br>Supp<br>AFR | Reassessment        | Inspection<br>Fees<br>-<br>New<br>Subdiv |
|---|---|---|--|---|---------------------|--|
| Cash and investments - beginning                      | \$ 4,351  | \$ 14,386   | \$ 12  | \$ 234,059  | \$ 1,294,175        | \$ 337,790                               |
| Receipts:   |   |   |  |   |                     |  |
| Taxes   | 115,500   | -   | -  | -   | 834,542             | -  |
| Licenses and permits                                  | -   | -   | -  | -   | -                   | 107,280                                  |
| Intergovernmental receipts                            | -   | -   | -  | -   | 96,839              | -  |
| Charges for services                                  | -   | -   | -  | -   | -                   | -  |
| Fines and forfeits                                    | -   | -   | -  | -   | -                   | -  |
| Other receipts  | 11,312  | 6,000   | -  | 113,032   | -                   | -  |
| Total receipts  | <u>126,812</u>  | <u>6,000</u>  | <u>-</u>   | <u>113,032</u>  | <u>931,381</u>      | <u>107,280</u>                           |
| Disbursements:  |   |   |  |   |                     |  |
| Personal services                                     | -   | -   | -  | -   | 218,840             | 4,590                                    |
| Supplies  | -   | 1,266   | -  | -   | -                   | 32                                       |
| Other services and charges                            | -   | 203   | -  | -   | 380,722             | 74,596                                   |
| Debt service - principal and interest                 | -   | -   | -  | -   | -                   | -  |
| Capital outlay  | -   | -   | -  | -   | -                   | 258                                      |
| Other disbursements                                   | 119,230   | -   | 5  | 96,610  | -                   | -  |
| Total disbursements                                   | <u>119,230</u>  | <u>1,469</u>  | <u>5</u>   | <u>96,610</u>   | <u>599,562</u>      | <u>79,476</u>                            |
| Excess (deficiency) of receipts over<br>disbursements | <u>7,582</u>  | <u>4,531</u>  | <u>(5)</u>   | <u>16,422</u>   | <u>331,819</u>      | <u>27,804</u>                            |
| Cash and investments - ending                         | \$ <u>11,933</u>                                      | \$ <u>18,917</u>  | \$ <u>7</u>  | \$ <u>250,481</u>                                     | \$ <u>1,625,994</u> | \$ <u>365,594</u>                        |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Sheriffs<br>Narcotic<br>Seizure | Forfeiture &<br>Seizure<br>-<br>Prosec | Jo<br>Co<br>Sheriffs<br>Office<br>Lab Fee | JC<br>Surveyor<br>Certification<br>ABPF | GIS<br>Maintenance<br>Fund | Juvenile<br>Services<br>Fees |
|---|---------------------------------|--|---|---|----------------------------|------------------------------|
| Cash and investments - beginning                      | \$ 15,298                       | \$ 12,329                              | \$ 1                                      | \$ 19,300                               | \$ 278                     | \$ 4,260                     |
| Receipts:   |                                 |  |   |   |                            |                              |
| Taxes   | -                               | -                                      | -   | -                                       | -                          | -                            |
| Licenses and permits                                  | -                               | -                                      | -   | 2,600                                   | -                          | -                            |
| Intergovernmental receipts                            | -                               | -                                      | -   | -                                       | -                          | -                            |
| Charges for services                                  | -                               | -                                      | 125                                       | -                                       | 532                        | -                            |
| Fines and forfeits                                    | -                               | -                                      | -   | -                                       | -                          | -                            |
| Other receipts  | 117                             | 165                                    | -   | -                                       | -                          | -                            |
| Total receipts  | 117                             | 165                                    | 125                                       | 2,600                                   | 532                        | -                            |
| Disbursements:  |                                 |  |   |   |                            |                              |
| Personal services                                     | -                               | -                                      | -   | -                                       | -                          | -                            |
| Supplies  | 346                             | 4,916                                  | -   | -                                       | -                          | -                            |
| Other services and charges                            | -                               | 914                                    | -   | -                                       | -                          | -                            |
| Debt service - principal and interest                 | -                               | -                                      | -   | -                                       | -                          | -                            |
| Capital outlay  | -                               | -                                      | -   | -                                       | -                          | -                            |
| Other disbursements                                   | -                               | -                                      | -   | -                                       | -                          | -                            |
| Total disbursements                                   | 346                             | 5,830                                  | -   | -                                       | -                          | -                            |
| Excess (deficiency) of receipts over<br>disbursements | (229)                           | (5,665)                                | 125                                       | 2,600                                   | 532                        | -                            |
| Cash and investments - ending                         | \$ 15,069                       | \$ 6,664                               | \$ 126                                    | \$ 21,900                               | \$ 810                     | \$ 4,260                     |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Wheel/Surtax-County<br>Portion | Drug<br>Alcohol<br>Resist<br>Edu<br>Prog | Animal<br>Adoption<br>Fee<br>Fund | Casa<br>Fee<br>&<br>Donation<br>Fund | Prosecutors<br>Bad<br>Check<br>Svcs | Law<br>Enforcement/Prosecutor |
|---|--------------------------------|--|-----------------------------------|--------------------------------------|-------------------------------------|-------------------------------|
| Cash and investments - beginning                      | \$ 1,516,298                   | \$ 3,372                                 | \$ 23,324                         | \$ 27,173                            | \$ 110,449                          | \$ 75                         |
| Receipts:   |                                |  |                                   |                                      |                                     |                               |
| Taxes   | -                              | -  | -                                 | -                                    | -                                   | -                             |
| Licenses and permits                                  | -                              | -  | -                                 | -                                    | -                                   | -                             |
| Intergovernmental receipts                            | 14,973                         | -  | -                                 | -                                    | -                                   | -                             |
| Charges for services                                  | -                              | -  | -                                 | -                                    | -                                   | -                             |
| Fines and forfeits                                    | -                              | -  | 27,337                            | 3,350                                | 1,169                               | -                             |
| Other receipts  | 1,675,328                      | -  | -                                 | 5,800                                | -                                   | -                             |
| Total receipts  | 1,690,301                      | -  | 27,337                            | 9,150                                | 1,169                               | -                             |
| Disbursements:  |                                |  |                                   |                                      |                                     |                               |
| Personal services                                     | -                              | -  | -                                 | -                                    | -                                   | -                             |
| Supplies  | -                              | -  | 1,617                             | 1,932                                | -                                   | -                             |
| Other services and charges                            | -                              | -  | 19,840                            | -                                    | -                                   | -                             |
| Debt service - principal and interest                 | 582,583                        | -  | -                                 | -                                    | -                                   | -                             |
| Capital outlay  | 1,752,391                      | -  | 2,114                             | -                                    | -                                   | -                             |
| Other disbursements                                   | -                              | -  | -                                 | -                                    | -                                   | -                             |
| Total disbursements                                   | 2,334,974                      | -  | 23,571                            | 1,932                                | -                                   | -                             |
| Excess (deficiency) of receipts over<br>disbursements | (644,673)                      | -  | 3,766                             | 7,218                                | 1,169                               | -                             |
| Cash and investments - ending                         | \$ 871,625                     | \$ 3,372                                 | \$ 27,090                         | \$ 34,391                            | \$ 111,618                          | \$ 75                         |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Law<br>Enforc<br>Cont<br>Ed/Animl<br>Shlt | Interpreter<br>Fees-Circuit<br>Court | Interpreter<br>Fees-Superior<br>Ct<br>1 | Interpreter<br>Fees-Superior<br>Ct<br>2 | Sheriffs<br>Towing<br>Fund | Community<br>Corrections<br>Juvenile |
|---|---|--------------------------------------|---|---|----------------------------|--------------------------------------|
| Cash and investments - beginning                      | \$ 1,868                                  | \$ 2,760                             | \$ 350                                  | \$ 200                                  | \$ 37,872                  | \$ 165,919                           |
| Receipts:   |   |                                      |   |   |                            |                                      |
| Taxes   | -   | -                                    | -                                       | -                                       | -                          | -                                    |
| Licenses and permits                                  | -   | -                                    | -                                       | -                                       | -                          | -                                    |
| Intergovernmental receipts                            | -   | -                                    | -                                       | -                                       | -                          | -                                    |
| Charges for services                                  | -   | -                                    | -                                       | -                                       | -                          | 23,076                               |
| Fines and forfeits                                    | 3   | 200                                  | -                                       | -                                       | 22,215                     | -                                    |
| Other receipts  | -   | -                                    | -                                       | -                                       | -                          | 46,600                               |
| Total receipts  | 3   | 200                                  | -                                       | -                                       | 22,215                     | 69,676                               |
| Disbursements:  |   |                                      |   |   |                            |                                      |
| Personal services                                     | -   | -                                    | -                                       | -                                       | -                          | 47,558                               |
| Supplies  | -   | -                                    | -                                       | -                                       | -                          | 7,581                                |
| Other services and charges                            | -   | -                                    | -                                       | -                                       | -                          | 17,240                               |
| Debt service - principal and interest                 | -   | -                                    | -                                       | -                                       | -                          | -                                    |
| Capital outlay  | -   | -                                    | -                                       | -                                       | -                          | 766                                  |
| Other disbursements                                   | 1,871                                     | 2,960                                | 350                                     | 200                                     | -                          | -                                    |
| Total disbursements                                   | 1,871                                     | 2,960                                | 350                                     | 200                                     | -                          | 73,145                               |
| Excess (deficiency) of receipts over<br>disbursements | (1,868)                                   | (2,760)                              | (350)                                   | (200)                                   | 22,215                     | (3,469)                              |
| Cash and investments - ending                         | \$ -                                      | \$ -                                 | \$ -                                    | \$ -                                    | \$ 60,087                  | \$ 162,450                           |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Withholding<br>Retirement<br>Judges | Withholding<br>Voluntary<br>AUL<br>Loan | 16,588<br>STOP<br>GRANT | 16,575<br>Victim<br>Assist | 16,588<br>STOP<br>Grant<br>2017-2018 | 97,067<br>Homeland<br>Security<br>Grant |
|---|-------------------------------------|---|-------------------------|----------------------------|--------------------------------------|---|
| Cash and investments - beginning                      | \$ -                                | \$ -                                    | \$ (10,580)             | \$ (14,835)                | \$ -                                 | \$ 310                                  |
| Receipts:   |                                     |   |                         |                            |                                      |   |
| Taxes   | -                                   | -                                       | -                       | -                          | -                                    | -                                       |
| Licenses and permits                                  | -                                   | -                                       | -                       | -                          | -                                    | -                                       |
| Intergovernmental receipts                            | -                                   | -                                       | -                       | -                          | -                                    | -                                       |
| Charges for services                                  | -                                   | -                                       | -                       | -                          | -                                    | -                                       |
| Fines and forfeits                                    | -                                   | -                                       | -                       | -                          | -                                    | -                                       |
| Other receipts  | 2,894                               | 8,684                                   | 10,580                  | 14,835                     | -                                    | -                                       |
| Total receipts  | 2,894                               | 8,684                                   | 10,580                  | 14,835                     | -                                    | -                                       |
| Disbursements:  |                                     |   |                         |                            |                                      |   |
| Personal services                                     | -                                   | 8,684                                   | -                       | -                          | 17,767                               | -                                       |
| Supplies  | -                                   | -                                       | -                       | -                          | -                                    | -                                       |
| Other services and charges                            | -                                   | -                                       | -                       | -                          | -                                    | -                                       |
| Debt service - principal and interest                 | -                                   | -                                       | -                       | -                          | -                                    | -                                       |
| Capital outlay  | -                                   | -                                       | -                       | -                          | -                                    | -                                       |
| Other disbursements                                   | 2,894                               | -                                       | -                       | -                          | -                                    | 310                                     |
| Total disbursements                                   | 2,894                               | 8,684                                   | -                       | -                          | 17,767                               | 310                                     |
| Excess (deficiency) of receipts over<br>disbursements | -                                   | -                                       | 10,580                  | 14,835                     | (17,767)                             | (310)                                   |
| Cash and investments - ending                         | \$ -                                | \$ -                                    | \$ -                    | \$ -                       | \$ (17,767)                          | \$ -                                    |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|  | Access<br>Johnson<br>Co<br>Grant | NACCHO<br>2008<br>Capacity<br>Bldg<br>Gmt | 20.600<br>OPO/BCC/BLITZ | 16.738<br>JAG<br>GRANT | Voting<br>System<br>Reimburs | 93.008<br>NACCHO<br>MRC/CBA |
|--|----------------------------------|---|-------------------------|------------------------|------------------------------|-----------------------------|
| Cash and investments - beginning                   | \$ -                             | \$ 3,165                                  | \$ -                    | \$ 9,083               | \$ 295,793                   | \$ 2,220                    |
| Receipts:  |                                  |   |                         |                        |                              |                             |
| Taxes  | -                                | -   | -                       | -                      | -                            | -                           |
| Licenses and permits                               | -                                | -   | -                       | -                      | -                            | -                           |
| Intergovernmental receipts                         | 1,103,621                        | -   | -                       | -                      | -                            | -                           |
| Charges for services                               | -                                | -   | 56,355                  | -                      | -                            | -                           |
| Fines and forfeits                                 | -                                | -   | -                       | -                      | -                            | -                           |
| Other receipts                                     | -                                | -   | -                       | -                      | -                            | -                           |
| Total receipts                                     | 1,103,621                        | -   | 56,355                  | -                      | -                            | -                           |
| Disbursements:                                     |                                  |   |                         |                        |                              |                             |
| Personal services                                  | -                                | -   | -                       | -                      | -                            | -                           |
| Supplies   | -                                | 2,894                                     | 56,355                  | 3,480                  | 6,026                        | -                           |
| Other services and charges                         | -                                | -   | -                       | 5,603                  | 4,770                        | -                           |
| Debt service - principal and interest              | -                                | -   | -                       | -                      | -                            | -                           |
| Capital outlay                                     | -                                | -   | -                       | -                      | -                            | 2,220                       |
| Other disbursements                                | 1,103,621                        | -   | -                       | -                      | -                            | -                           |
| Total disbursements                                | 1,103,621                        | 2,894                                     | 56,355                  | 9,083                  | 10,796                       | 2,220                       |
| Excess (deficiency) of receipts over disbursements | -                                | (2,894)                                   | -                       | (9,083)                | (10,796)                     | (2,220)                     |
| Cash and investments - ending                      | \$ -                             | \$ 271                                    | \$ -                    | \$ -                   | \$ 284,997                   | \$ -                        |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|  | 93.008<br>NACCHO<br>CBA | 10.557<br>W<br>I<br>C<br>Program | 93.586<br>Court<br>Improv<br>Pjct<br>Grant | 93.074<br>Public<br>Health<br>Preparedn | 16.575<br>VOCA<br>Grant | 16.588<br>STOP<br>Grant |
|--|-------------------------|----------------------------------|--|---|-------------------------|-------------------------|
| Cash and investments - beginning                   | \$ 545                  | \$ (29,369)                      | \$ (2,500)                                 | \$ 8,669                                | \$ (11,288)             | \$ (16,154)             |
| Receipts:  |                         |                                  |  |   |                         |                         |
| Taxes  | -                       | -                                | -  | -                                       | -                       | -                       |
| Licenses and permits                               | -                       | -                                | -  | -                                       | -                       | -                       |
| Intergovernmental receipts                         | -                       | 866,555                          | -  | -                                       | 66,382                  | 37,321                  |
| Charges for services                               | -                       | -                                | -  | -                                       | -                       | -                       |
| Fines and forfeits                                 | -                       | -                                | -  | -                                       | -                       | -                       |
| Other receipts                                     | -                       | 5                                | 2,500                                      | -                                       | -                       | -                       |
| Total receipts                                     | -                       | 866,560                          | 2,500                                      | -                                       | 66,382                  | 37,321                  |
| Disbursements:                                     |                         |                                  |  |   |                         |                         |
| Personal services                                  | -                       | 230,088                          | -  | 6,539                                   | 61,134                  | 21,167                  |
| Supplies   | -                       | 441,993                          | -  | 519                                     | 185                     | -                       |
| Other services and charges                         | -                       | 147,398                          | -  | -                                       | 4,945                   | -                       |
| Debt service - principal and interest              | -                       | -                                | -  | -                                       | -                       | -                       |
| Capital outlay                                     | 545                     | -                                | -  | -                                       | -                       | -                       |
| Other disbursements                                | -                       | -                                | -  | -                                       | -                       | -                       |
| Total disbursements                                | 545                     | 819,479                          | -  | 7,058                                   | 66,264                  | 21,167                  |
| Excess (deficiency) of receipts over disbursements | (545)                   | 47,081                           | 2,500                                      | (7,058)                                 | 118                     | 16,154                  |
| Cash and investments - ending                      | \$ -                    | \$ 17,712                        | \$ -                                       | \$ 1,611                                | \$ (11,170)             | \$ -                    |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|  | 97.067<br>2015<br>D5<br>Exercise | 93.074<br>HPP<br>&<br>PHEP<br>2016-2017 | 93.074<br>Zika<br>Preparedness | 16.922<br>Pros<br>Federal<br>Forfeiture | 16.922<br>Sheriff<br>Federal<br>Forfeit | 97.042<br>EMPG<br>2016<br>Competitive |
|--|----------------------------------|---|--------------------------------|---|---|---------------------------------------|
| Cash and investments - beginning                   | \$ (2,212)                       | \$ (11,334)                             | \$ -                           | \$ 48,745                               | \$ 256,332                              | \$ -                                  |
| Receipts:  |                                  |   |                                |   |   |                                       |
| Taxes  | -                                | -                                       | -                              | -                                       | -                                       | -                                     |
| Licenses and permits                               | -                                | -                                       | -                              | -                                       | -                                       | -                                     |
| Intergovernmental receipts                         | 10,652                           | 55,886                                  | 3,000                          | -                                       | -                                       | 21,432                                |
| Charges for services                               | -                                | -                                       | -                              | -                                       | -                                       | -                                     |
| Fines and forfeits                                 | -                                | -                                       | -                              | -                                       | -                                       | -                                     |
| Other receipts                                     | 310                              | -                                       | -                              | -                                       | -                                       | -                                     |
| Total receipts                                     | 10,962                           | 55,886                                  | 3,000                          | -                                       | -                                       | 21,432                                |
| Disbursements:                                     |                                  |   |                                |   |   |                                       |
| Personal services                                  | -                                | 22,935                                  | -                              | -                                       | -                                       | -                                     |
| Supplies   | -                                | 1,225                                   | -                              | -                                       | -                                       | -                                     |
| Other services and charges                         | 8,750                            | 6,659                                   | -                              | 12,530                                  | 6,000                                   | -                                     |
| Debt service - principal and interest              | -                                | -                                       | -                              | -                                       | -                                       | -                                     |
| Capital outlay                                     | -                                | 13,733                                  | 3,000                          | -                                       | 123,077                                 | 21,432                                |
| Other disbursements                                | -                                | -                                       | -                              | -                                       | -                                       | -                                     |
| Total disbursements                                | 8,750                            | 44,552                                  | 3,000                          | 12,530                                  | 129,077                                 | 21,432                                |
| Excess (deficiency) of receipts over disbursements | 2,212                            | 11,334                                  | -                              | (12,530)                                | (129,077)                               | -                                     |
| Cash and investments - ending                      | \$ -                             | \$ -                                    | \$ -                           | \$ 36,215                               | \$ 127,255                              | \$ -                                  |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|  | 97.073<br>Races<br>2016<br>Grant | 93.074<br>Base<br>BP1<br>2017-2018 | 93.074<br>CRI<br>BP1<br>2017-2018 | 10.557<br>WIC<br>Program<br>2017-2018 | 97.042<br>2016<br>EMPG<br>De-Obligated | 93.074<br>District<br>5<br>DPC<br>HPP |
|--|----------------------------------|------------------------------------|-----------------------------------|---------------------------------------|--|---------------------------------------|
| Cash and investments - beginning                   | \$ -                             | \$ -                               | \$ -                              | \$ -                                  | \$ -                                   | \$ -                                  |
| Receipts:  |                                  |                                    |                                   |                                       |  |                                       |
| Taxes  | -                                | -                                  | -                                 | -                                     | -                                      | -                                     |
| Licenses and permits                               | -                                | -                                  | -                                 | -                                     | -                                      | -                                     |
| Intergovernmental receipts                         | 431                              | 13,664                             | 5,306                             | 59,910                                | 6,907                                  | 35,000                                |
| Charges for services                               | -                                | -                                  | -                                 | -                                     | -                                      | -                                     |
| Fines and forfeits                                 | -                                | -                                  | -                                 | -                                     | -                                      | -                                     |
| Other receipts                                     | -                                | -                                  | -                                 | -                                     | -                                      | -                                     |
| Total receipts                                     | <u>431</u>                       | <u>13,664</u>                      | <u>5,306</u>                      | <u>59,910</u>                         | <u>6,907</u>                           | <u>35,000</u>                         |
| Disbursements:                                     |                                  |                                    |                                   |                                       |  |                                       |
| Personal services                                  | -                                | 15,631                             | -                                 | 35,473                                | -                                      | -                                     |
| Supplies   | -                                | -                                  | 328                               | 1,902                                 | -                                      | -                                     |
| Other services and charges                         | -                                | -                                  | 5,116                             | 56,973                                | -                                      | -                                     |
| Debt service - principal and interest              | -                                | -                                  | -                                 | -                                     | -                                      | -                                     |
| Capital outlay                                     | 431                              | -                                  | 300                               | -                                     | 6,907                                  | -                                     |
| Other disbursements                                | -                                | -                                  | -                                 | -                                     | -                                      | -                                     |
| Total disbursements                                | <u>431</u>                       | <u>15,631</u>                      | <u>5,744</u>                      | <u>94,348</u>                         | <u>6,907</u>                           | <u>-</u>                              |
| Excess (deficiency) of receipts over disbursements | <u>-</u>                         | <u>(1,967)</u>                     | <u>(438)</u>                      | <u>(34,438)</u>                       | <u>-</u>                               | <u>35,000</u>                         |
| Cash and investments - ending                      | \$ <u>-</u>                      | \$ <u>(1,967)</u>                  | \$ <u>(438)</u>                   | \$ <u>(34,438)</u>                    | \$ <u>-</u>                            | \$ <u>35,000</u>                      |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|  | 20.601<br>DUI | CAPTA<br>Grant | Ind<br>Breast<br>Cancer<br>Awareness<br>Tr | Grant-<br>Comm<br>Corr<br>2<br>Positions | Grant-<br>Probation<br>Service<br>Coord | Comm<br>Corr/Juvenile<br>Grant |
|--|---------------|----------------|--|--|---|--------------------------------|
| Cash and investments - beginning                   | \$ -          | \$ 331         | \$ 3,493                                   | \$ 32,942                                | \$ 18,046                               | \$ 50,153                      |
| Receipts:  |               |                |  |  |   |                                |
| Taxes  | -             | -              | -  | -  | -                                       | -                              |
| Licenses and permits                               | -             | -              | -  | -  | -                                       | -                              |
| Intergovernmental receipts                         | -             | -              | -  | -  | -                                       | -                              |
| Charges for services                               | 26,253        | -              | -  | -  | -                                       | 98,516                         |
| Fines and forfeits                                 | -             | -              | -  | -  | -                                       | -                              |
| Other receipts                                     | -             | -              | -  | -  | -                                       | 3,512                          |
| Total receipts                                     | 26,253        | -              | -  | -  | -                                       | 102,028                        |
| Disbursements:                                     |               |                |  |  |   |                                |
| Personal services                                  | -             | -              | -  | -  | -                                       | 114,950                        |
| Supplies   | 26,203        | -              | -  | -  | -                                       | -                              |
| Other services and charges                         | -             | 331            | 3,493                                      | -  | -                                       | -                              |
| Debt service - principal and interest              | -             | -              | -  | -  | -                                       | -                              |
| Capital outlay                                     | -             | -              | -  | -  | -                                       | -                              |
| Other disbursements                                | -             | -              | -  | 32,942                                   | 18,046                                  | 25,898                         |
| Total disbursements                                | 26,203        | 331            | 3,493                                      | 32,942                                   | 18,046                                  | 140,848                        |
| Excess (deficiency) of receipts over disbursements | 50            | (331)          | (3,493)                                    | (32,942)                                 | (18,046)                                | (38,820)                       |
| Cash and investments - ending                      | \$ 50         | \$ -           | \$ -                                       | \$ -                                     | \$ -                                    | \$ 11,333                      |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | CASA<br>Capacity<br>Building<br>Grant | Comm<br>Corr/Probation | Comm<br>Corr/Greenwood<br>City | JDAI<br>Juvenile<br>Transition<br>2 | JDAI<br>Juvenile<br>Transition<br>3 | VASIA     |
|---|---------------------------------------|------------------------|--------------------------------|-------------------------------------|-------------------------------------|-----------|
| Cash and investments - beginning                      | \$ 7,228                              | \$ 40,676              | \$ 19,250                      | \$ 1,236                            | \$ 56,303                           | \$ 22,532 |
| Receipts:   |                                       |                        |                                |                                     |                                     |           |
| Taxes   | -                                     | -                      | -                              | -                                   | -                                   | -         |
| Licenses and permits                                  | -                                     | -                      | -                              | -                                   | -                                   | -         |
| Intergovernmental receipts                            | -                                     | -                      | -                              | 16,953                              | -                                   | 25,000    |
| Charges for services                                  | -                                     | 70,463                 | 19,763                         | -                                   | -                                   | -         |
| Fines and forfeits                                    | -                                     | -                      | -                              | -                                   | -                                   | -         |
| Other receipts  | -                                     | -                      | -                              | -                                   | -                                   | -         |
| Total receipts  | -                                     | 70,463                 | 19,763                         | 16,953                              | -                                   | 25,000    |
| Disbursements:  |                                       |                        |                                |                                     |                                     |           |
| Personal services                                     | 5,904                                 | 71,858                 | 31,131                         | -                                   | 20,288                              | 33,040    |
| Supplies  | -                                     | 570                    | -                              | 9,841                               | 25,708                              | 316       |
| Other services and charges                            | -                                     | 6,858                  | -                              | 8,348                               | 6,050                               | 3,733     |
| Debt service - principal and interest                 | -                                     | -                      | -                              | -                                   | -                                   | -         |
| Capital outlay  | -                                     | 10                     | -                              | -                                   | 4,257                               | 517       |
| Other disbursements                                   | -                                     | -                      | -                              | -                                   | -                                   | 19        |
| Total disbursements                                   | 5,904                                 | 79,296                 | 31,131                         | 18,189                              | 56,303                              | 37,625    |
| Excess (deficiency) of receipts over<br>disbursements | (5,904)                               | (8,833)                | (11,368)                       | (1,236)                             | (56,303)                            | (12,625)  |
| Cash and investments - ending                         | \$ 1,324                              | \$ 31,843              | \$ 7,882                       | \$ -                                | \$ -                                | \$ 9,907  |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|   | Comm<br>Corr/Adult<br>Grant | CASA<br>Capacity<br>Building<br>Gmt<br>17 | Community<br>Crossings<br>Grant | Prosecutor<br>Hub<br>Grant<br>2017 | JDAI<br>Juv<br>Transition<br>2<br>2017-18 | Court<br>Interpreter<br>Grant |
|---|-----------------------------|---|---------------------------------|------------------------------------|---|-------------------------------|
| Cash and investments - beginning                      | \$ 145,655                  | \$ -                                      | \$ -                            | \$ -                               | \$ -                                      | \$ -                          |
| Receipts:   |                             |   |                                 |                                    |   |                               |
| Taxes   | -                           | -   | -                               | -                                  | -   | -                             |
| Licenses and permits                                  | -                           | -   | -                               | -                                  | -   | -                             |
| Intergovernmental receipts                            | -                           | 15,389                                    | 968,676                         | 20,000                             | 26,763                                    | 7,650                         |
| Charges for services                                  | 176,225                     | -   | -                               | -                                  | -   | -                             |
| Fines and forfeits                                    | -                           | -   | -                               | -                                  | -   | -                             |
| Other receipts  | -                           | -   | -                               | -                                  | -   | -                             |
| Total receipts  | 176,225                     | 15,389                                    | 968,676                         | 20,000                             | 26,763                                    | 7,650                         |
| Disbursements:  |                             |   |                                 |                                    |   |                               |
| Personal services                                     | 193,795                     | 1,569                                     | -                               | 17,588                             | 2,791                                     | -                             |
| Supplies  | 6,502                       | -   | -                               | 726                                | 2,619                                     | -                             |
| Other services and charges                            | 13,511                      | 2,000                                     | -                               | -                                  | 4,727                                     | -                             |
| Debt service - principal and interest                 | -                           | -   | -                               | -                                  | -   | -                             |
| Capital outlay  | 21,555                      | -   | 858,162                         | 908                                | 6,465                                     | -                             |
| Other disbursements                                   | 12,170                      | -   | -                               | -                                  | -   | -                             |
| Total disbursements                                   | 247,533                     | 3,569                                     | 858,162                         | 19,222                             | 16,602                                    | -                             |
| Excess (deficiency) of receipts over<br>disbursements | (71,308)                    | 11,820                                    | 110,514                         | 778                                | 10,161                                    | 7,650                         |
| Cash and investments - ending                         | \$ 74,347                   | \$ 11,820                                 | \$ 110,514                      | \$ 778                             | \$ 10,161                                 | \$ 7,650                      |

JOHNSON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

|  | Comm<br>Corr<br>Juvenile<br>Grant<br>17-18 | Comm<br>Corr<br>Probation<br>17-18 | Comm<br>Corr<br>Adult<br>Grant<br>17-18 | Comm<br>Corr<br>Greenwood<br>17-18 | Family<br>Resource<br>&<br>Educational | Totals        |
|--|--|------------------------------------|---|------------------------------------|--|---------------|
| Cash and investments - beginning                   | \$ -                                       | \$ -                               | \$ -                                    | \$ -                               | \$ -                                   | \$ 53,248,587 |
| Receipts:  |  |                                    |   |                                    |  |               |
| Taxes  | -  | -                                  | -                                       | -                                  | -                                      | 224,405,194   |
| Licenses and permits                               | -  | -                                  | -                                       | -                                  | -                                      | 607,998       |
| Intergovernmental receipts                         | -  | -                                  | -                                       | -                                  | -                                      | 31,664,051    |
| Charges for services                               | 140,737                                    | 132,813                            | 278,459                                 | 32,938                             | -                                      | 8,100,227     |
| Fines and forfeits                                 | -  | -                                  | -                                       | -                                  | -                                      | 2,203,774     |
| Other receipts                                     | -  | -                                  | -                                       | -                                  | -                                      | 56,623,184    |
| Total receipts                                     | 140,737                                    | 132,813                            | 278,459                                 | 32,938                             | -                                      | 323,604,428   |
| Disbursements:                                     |  |                                    |   |                                    |  |               |
| Personal services                                  | 91,711                                     | 62,779                             | 158,668                                 | 19,805                             | 20,501                                 | 33,348,625    |
| Supplies   | -  | -                                  | 6,760                                   | -                                  | -                                      | 45,156,223    |
| Other services and charges                         | -  | 293                                | 20,674                                  | -                                  | -                                      | 11,379,202    |
| Debt service - principal and interest              | -  | -                                  | -                                       | -                                  | -                                      | 2,371,146     |
| Capital outlay                                     | -  | -                                  | -                                       | -                                  | -                                      | 8,120,538     |
| Other disbursements                                | -  | -                                  | -                                       | -                                  | -                                      | 220,816,324   |
| Total disbursements                                | 91,711                                     | 63,072                             | 186,102                                 | 19,805                             | 20,501                                 | 321,192,058   |
| Excess (deficiency) of receipts over disbursements | 49,026                                     | 69,741                             | 92,357                                  | 13,133                             | (20,501)                               | 2,412,370     |
| Cash and investments - ending                      | \$ 49,026                                  | \$ 69,741                          | \$ 92,357                               | \$ 13,133                          | \$ (20,501)                            | \$ 55,660,957 |

JOHNSON COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2017

| <u>Government or Enterprise</u> | <u>Accounts<br/>Payable</u> | <u>Accounts<br/>Receivable</u> |
|---------------------------------|-----------------------------|--------------------------------|
| Governmental activities         | <u>\$ 843,486</u>           | <u>\$ -</u>                    |

JOHNSON COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2017

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

| Type                          | Description of Debt  | 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                                       | \$ -                     | \$ -                                       |
| General obligation bonds      | GOB 2016 A: To provide funds to acquire certain equip make renovations landscaping improv and paving projects        | 1,010,000                | 1,025,150                                  |
| 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     | 1,040,000                | 547,195                                    |
| General obligation bonds      | GOB 2017 A: To acquire certain equipment and make certain renovations and to pay the cost of certain paving projects | 1,995,000                | 441,945                                    |
| Revenue bonds                 | Construction reconstruction and expansion of a road  | <u>1,630,000</u>         | <u>611,369</u>                             |
| Total governmental activities |  | <u>5,675,000</u>         | <u>2,625,659</u>                           |
| Totals                        |  | <u>\$ 5,675,000</u>      | <u>\$ 2,625,659</u>                        |

JOHNSON COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2017

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<br/>Balance</u> |
|------------------------------------|---------------------------|
| Governmental activities:           |                           |
| Infrastructure                     | \$ 61,055,666             |
| Buildings                          | 10,689,997                |
| Improvements other than buildings  | 88,000                    |
| Machinery, equipment, and vehicles | 3,812,308                 |
| Books and other                    | <u>306,150</u>            |
| Total governmental activities      | <u>75,954,121</u>         |
| Total capital assets               | <u>\$ 75,954,121</u>      |

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

TO: THE OFFICIALS OF JOHNSON COUNTY, INDIANA

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

We have audited Johnson County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017. 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.

***Basis for Qualified Opinion on (WIC) Special Supplemental Nutrition Program for Women, Infants and Children***

As described in item 2017-005 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding Cash Management and Reporting that are applicable to its (WIC) Special Supplemental Nutrition Program for Women, Infants, and Children. Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

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

***Qualified Opinion on (WIC) Special Supplemental Nutrition Program for Women, Infants, and Children***

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on (WIC) Special Supplemental Nutrition Program for Women, Infants, and Children* paragraph, 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 (WIC) Special Supplemental Nutrition Program for Woman, Infants, and Children for the year ended December 31, 2017.

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended December 31, 2017.

***Other Matters***

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

**Report on Internal Control over Compliance**

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


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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2017-005, that we consider to be a material weakness.

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

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

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

  
Paul D. Joyce, CPA  
State Examiner

October 3, 2018

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, 2017

| Federal Grantor Agency<br>Cluster Title/Program Title/Project Title   | Pass-Through Entity or Direct Grant  | Federal<br>CFDA<br>Number | Pass-Through<br>Entity (or Other)<br>Identifying<br>Number | Passed Through<br>to Subrecipient | Total<br>Federal Awards<br>Expended |
|---|--------------------------------------|---------------------------|--|-----------------------------------|-------------------------------------|
| <b>Department of Agriculture</b>  |                                      |                           |  |                                   |                                     |
| Child Nutrition Cluster   |                                      |                           |  |                                   |                                     |
| School Breakfast Program  | Indiana Department of Education      |                           |  |                                   |                                     |
| School Breakfast Program  |                                      | 10.553                    | FY 2017  | \$ -                              | \$ 13,120                           |
| National School Lunch Program   | Indiana Department of Education      |                           |  |                                   |                                     |
| National School Lunch Program   |                                      |                           | FY 2017  | -                                 | 20,524                              |
| National School Lunch Program - Commodities   |                                      | 10.555                    | FY 2017  | -                                 | 14,493                              |
| Total - National School Lunch Program   |                                      |                           |  | -                                 | 35,017                              |
| Total - Child Nutrition Cluster   |                                      |                           |  | -                                 | 48,137                              |
| (WIC) Special Supplemental Nutrition Program<br>for Women, Infants, and Children                              | Indiana State Department of Health   |                           |  |                                   |                                     |
| WIC-Nutrition (16/17) 1/1/17-09/30/17   |                                      | 10.557                    | Contract #17086  | -                                 | 836,063                             |
| WIC-Breastfeeding/Peer Counselor (16/17) 1/1/17-9/30/17   |                                      | 10.557                    | Contract #17086  | -                                 | 30,492                              |
| WIC-Nutrition & Breastfeeding/Peer Counselor<br>Fiscal Year (17-18) 10/1/17-12/31/17                          |                                      | 10.557                    | Contract #22294  | -                                 | 59,911                              |
| Total - (WIC) Special Supplemental Nutrition Program<br>for Women, Infants, and Children                      |                                      |                           |  | -                                 | 926,466                             |
| Child and Adult Care Food Program<br>Calendar 2017  | Indiana Department of Education      |                           |  |                                   |                                     |
|   |                                      | 10.558                    | FY 2017  | -                                 | 5,011                               |
| Total - Department of Agriculture   |                                      |                           |  | -                                 | 979,614                             |
| <b>Department of Justice</b>  |                                      |                           |  |                                   |                                     |
| Crime Victim Assistance   | Indiana Criminal Justice Institute   |                           |  |                                   |                                     |
| Victim Assistance Program (2 year grant)  |                                      | 16.575                    | 15VOCA5429   | -                                 | 66,382                              |
| Violence Against Women Formula Grants   | Indiana Criminal Justice Institute   |                           |  |                                   |                                     |
| STOP Grant Domestic Violence Intervention Program 1/1/17-6/30/17  |                                      | 16.588                    | D3-5155  | -                                 | 37,321                              |
| Edward Byrne Memorial Justice Assistance Grant Program<br>2016 Justice Assistance Grant Program               | City of Greenwood                    |                           |  |                                   |                                     |
|   |                                      | 16.738                    | 2016-DJ-BX-0531  | -                                 | 9,083                               |
| Total - Department of Justice   |                                      |                           |  | -                                 | 112,786                             |
| <b>Department of Transportation</b>   |                                      |                           |  |                                   |                                     |
| Highway Planning and Construction Cluster   |                                      |                           |  |                                   |                                     |
| Highway Planning and Construction   | Indiana Department of Transportation |                           |  |                                   |                                     |
| Trail & Greenways Bike/Pedestrian Facilities  |                                      | 20.205                    | Project #0117369   | -                                 | 1,321                               |
| Stones Crossing & Morgantown Rd Intersection  |                                      | 20.205                    | Project #0400266   | -                                 | 16,067                              |
| Fairview Rd & Morgantown Rd   |                                      | 20.205                    | Project #0810325   | -                                 | 3,205                               |
| Worthsville Rd/ Clark School Rd   |                                      | 20.205                    | Project #1005947   | -                                 | 11,066                              |
| Federal Bridge Inspection   |                                      | 20.205                    | Project #1382120   | -                                 | 85,056                              |
| Bridge 604  |                                      | 20.205                    | Project #1383134 & 1383133                                 | -                                 | 995                                 |
| CR 200 N Centerline Rd to Brewer Ditch  |                                      | 20.205                    | Project #9941019   | -                                 | 8,868                               |
| Sign Replacement Project  |                                      | 20.205                    | Project#1006022  | -                                 | 1,834                               |
| Total - Highway Planning and Construction Cluster   |                                      |                           |  | -                                 | 128,412                             |
| Highway Safety Cluster  |                                      |                           |  |                                   |                                     |
| State and Community Highway Safety  | Indiana Criminal Justice Institute   |                           |  |                                   |                                     |
| Big City/Big County Enforcement 16-17   |                                      | 20.600                    | D3-17-11075  | 46,454                            | 56,355                              |
| Alcohol Impaired Driving Countermeasures Incentive Grants 1<br>DUI Task Force Indiana Enforcement Grant 16-17 | Indiana Criminal Justice Institute   |                           |  |                                   |                                     |
|   |                                      | 20.601                    | D3-17-11167  | 24,629                            | 26,253                              |
| Total - Highway Safety Cluster  |                                      |                           |  | 71,083                            | 82,608                              |
| Formula Grants for Rural Areas<br>ACCESS - Public Transit   | Indiana Department of Transportation |                           |  |                                   |                                     |
|   |                                      | 20.509                    | A249-17-G150135  | 791,136                           | 791,136                             |
| Total - Department of Transportation  |                                      |                           |  | 862,219                           | 1,002,156                           |

JOHNSON COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2017

| Federal Grantor Agency<br>Cluster Title/Program Title/Project Title   | Pass-Through Entity or Direct Grant                    | Federal<br>CFDA<br>Number | Pass-Through<br>Entity (or Other)<br>Identifying<br>Number | Passed Through<br>to Subrecipient | Total<br>Federal Awards<br>Expended |
|---|--|---------------------------|--|-----------------------------------|-------------------------------------|
| <b>Department of Health and Human Services</b>  |  |                           |  |                                   |                                     |
| Medical Reserve Corps Small Grant Program   | National Association of County and City Health Offices |                           |  |                                   |                                     |
| NACCHO (MRC)  |  | 93.008                    | 5MRCSG101005-03  | -                                 | 2,220                               |
| NACCHO (Capacity Building)  |  | 93.008                    | IMRCSG101005-01  | -                                 | 2,894                               |
| NACCHO (CBA)  |  | 93.008                    | MRCSCG101005-04  | -                                 | 545                                 |
| Total - Medical Reserve Corps Small Grant Program   |  |                           |  | -                                 | 5,659                               |
| Hospital Preparedness Program (HPP) and Public Health<br>Emergency Preparedness (PHEP) Aligned Cooperative Agreements         | Indiana State Department of Health                     |                           |  |                                   |                                     |
| Public Health Preparedness (HPP & PHEP)   |  | 93.074                    | U90TP000521  | -                                 | 55,886                              |
| Zika Preparedness   |  | 93.074                    | TP000521-03S2  | -                                 | 3,000                               |
| District 5 DPC HPP  |  | 93.074                    | NU90TP000521   | -                                 | 35,000                              |
| Base BP1  |  | 93.074                    | U90TP000521  | -                                 | 13,664                              |
| CRI BP1   |  | 93.074                    | U90TP000521  | -                                 | 5,306                               |
| Total - Hospital Preparedness Program (HPP) and Public Health<br>Emergency Preparedness (PHEP) Aligned Cooperative Agreements |  |                           |  | -                                 | 112,856                             |
| Child Support Enforcement   | Indiana Department of Child Services                   |                           |  |                                   |                                     |
| Clerk Collection Incentives   |  | 93.563                    | FY2017   | -                                 | 42,798                              |
| Calendar 2017 Clerk Expenditures  |  | 93.563                    | FY2017   | -                                 | 36,694                              |
| County Collection Incentives  |  | 93.563                    | FY2017   | -                                 | 146,016                             |
| Indirect Costs - Cost Allocation Plan   |  | 93.563                    | FY2017   | -                                 | 158,154                             |
| Calendar 2017 Juvenile Court Expenditures   |  | 93.563                    | FY2017   | -                                 | 45,024                              |
| Prosecutor Collection Incentives  |  | 93.563                    | FY2017   | -                                 | 23,270                              |
| Calendar 2017 Prosecutor Expenditures   |  | 93.563                    | FY2017   | -                                 | 409,326                             |
| Total - Child Support Enforcement   |  |                           |  | -                                 | 861,282                             |
| Voting Access for Individuals with Disabilities_ Grants to States<br>Election Reform Payments                                 | Indiana Secretary of State                             |                           |  |                                   |                                     |
|   |  | 93.617                    | FY 2005 & FY 2012  | -                                 | 10,797                              |
| Total - Department of Health and Human Services   |  |                           |  | -                                 | 990,594                             |
| <b>Department of Homeland Security</b>  |  |                           |  |                                   |                                     |
| Emergency Management Performance Grants   | Indiana Department of Homeland Security                |                           |  |                                   |                                     |
| EMPG - Salaries   |  | 97.042                    | EMC-2016-EP-00006  | -                                 | 59,269                              |
| EMPG - Competitive Grant - Mobile Command Equipment Upgrade   |  | 97.042                    | EMC-2016-EP-00006-S01                                      | -                                 | 21,432                              |
| EMPG De-Obligated   |  | 97.042                    | EMC-2016-EP-00006-S01                                      | -                                 | 6,907                               |
| Total - Emergency Management Performance Grants   |  |                           |  | -                                 | 87,608                              |
| Homeland Security Grant Program   | Indiana Department of Homeland Security                |                           |  |                                   |                                     |
| 2016 SHSP District 5 Exercise   |  | 97.067                    | EMW-2015-SS-00049  | -                                 | 10,652                              |
| 2016 Races Grant  |  | 97.067                    | EMW-2016-SS-00078  | -                                 | 431                                 |
| Total - State Homeland Security Program   |  |                           |  | -                                 | 11,083                              |
| Total - Department of Homeland Security   |  |                           |  | -                                 | 98,691                              |
| Total federal awards expended   |  |                           |  | \$ 862,219                        | \$ 3,183,841                        |

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, 2017. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

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

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

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statement:

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

Federal Awards:

|   |               |
|---|---------------|
| Internal control over major programs:   |               |
| Material weakness identified?   | yes           |
| Significant deficiencies identified?  | none reported |
| Any audit finding 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 |
|-------------|---|----------------|
| 10.557      | Special Supplemental Nutrition Program for Women, Infants, and Children | Qualified      |
| 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 |
|--|----|

**Section II - Financial Statement Findings**

**FINDING 2017-001**

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 2016-001.

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*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.

*Context*

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

1. The Highway Planning and Construction Program was overstated by \$5,702.
2. The Formula Grants for Rural Areas was overstated by \$312,485.
3. The Child Support Enforcement was overstated by \$15,900.
4. The State Homeland Security Program (SHSP) was overstated by \$310.

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. . . ."

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

2 CFR 200.510(b) states:

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

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

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 2017-002**

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

*Repeat Finding*

This is a similar repeat finding from the immediately prior audit. The prior audit finding number was 2016-002.

*Condition*

There were deficiencies in the internal control system of the County related to receipts and financial transactions and reporting. 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.

One employee 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*

This is a systemic problem throughout the audit period.

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. . . ."

*Cause*

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

*Effect*

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

*Recommendation*

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

*Views of Responsible Officials*

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

**FINDING 2017-003**

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

*Repeat Finding*

This is a similar repeat finding of the immediately prior audit. The prior audit finding number was 2016-003.

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*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 County 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.

*Effect*

The failure to establish controls and properly implement controls could have enabled noncompliance 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 reconciliations were performed accurately and to ensure that financial transactions were accurately reported in 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 2017-004**

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

*Repeat Finding*

This is a similar repeat finding of the immediately prior audit. The prior audit finding number was 2016-004.

*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 two 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.

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."

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*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 2017-005**

Subject: (WIC) Special Supplemental Nutrition Program for Women, Infants, and Children - Cash Management and Reporting  
Federal Agency: Department of Agriculture  
Federal Program: (WIC) Special Supplemental Nutrition Program for Women, Infants, and Children  
CFDA Number: 10.557  
Federal Award Numbers (or Other Identifying Numbers): Contract #17086, Contract #22294  
Pass-Through Entity: Indiana Health Department  
Compliance Requirements: Cash Management, Reporting  
Audit Findings: Material Weakness, Modified Opinion

*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 and Reporting compliance requirements.

The County had not designed or implemented adequate internal controls to ensure that grant expenditures were paid before they were included on Requests for Reimbursement and to ensure that the Requests for Reimbursement were supported by the County's records.

*Context*

Due to the lack of adequate internal controls, four out of five Requests for Reimbursement tested included expenses not paid by the County prior to submission. The Requests for Reimbursement were based on the monthly claims requested by the WIC Department rather than the County's records. This resulted in including expenses in the Requests for Reimbursement that had not been approved and paid by the County.

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200.300(b) states:

"The non-Federal entity is responsible for complying with all requirements of the Federal award. For all Federal awards, this includes the provisions of FFATA, which includes requirements on executive compensation, and also requirements implementing the Act for the non-Federal entity at 2 CFR part 25 Financial Assistance Use of Universal Identifier and System for Award Management and 2 CFR part 170 Reporting Subaward and Executive Compensation Information. See also statutory requirements for whistleblower protections at 10 U.S.C. 2409, 41 U.S.C. 4712, and 10 U.S.C. 2324, 41 U.S.C. 4304 and 4310."

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. See also § 200.302 Financial management paragraph (b)(6). Except as noted elsewhere in this part, Federal agencies must require recipients to use only OMB-approved standard government wide information collection requests to request payment. . . ."

- (3) Reimbursement is the preferred method when the requirements in paragraph (b) cannot be met, when the Federal awarding agency sets a specific condition per § 200.207 Specific conditions, or when the non-Federal entity requests payment by reimbursement. This method may be used on any Federal award for construction, or if the major portion of the construction project is accomplished through private market financing or Federal loans, and the Federal award constitutes a minor portion of the project. When the reimbursement method is used, the Federal awarding agency or pass-through entity must make payment within 30 calendar days after receipt of the billing, unless the Federal awarding agency or pass-through entity reasonably believes the request to be improper. . . ."

JOHNSON COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

2 CFR 200.302(a) states in part:

"Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's and the other non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. . . ."

*Cause*

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

*Effect*

The failure to establish an effective internal control system allowed noncompliance with compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

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

*Views of Responsible Officials*

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

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

September 19, 2018

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**Finding 2016-001**

**Fiscal year finding occurred: 2016**

**Contact person responsible for corrective action: Pamela J. Burton**

**Contact Phone Number: 317.346.4312**

**Status of Audit Finding: - 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 cursive script that reads "Pamela J. Burton".

Pamela J. Burton

Johnson County Auditor's Office

Johnson County Auditor

September 19, 2018



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

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September 19, 2018

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**Finding 2016-002**

**Fiscal year finding occurred: 2016**

**Contact person responsible for corrective action: Pamela J. Burton**

**Contact Phone Number: 317.346.4312**

**Status of Audit Finding: - Auditee is currently implementing the recommendation as described in the report, or in a manner that will resolve the underlying issue. The Auditee is establishing a system of internal control to ensure deficiencies to the employee health benefit accounts, Receipts and Financial Transaction and Reporting that is related to the financial statements. The Auditee will separate incompatible activities to these areas of the financial statement. These added controls should not allow material misstatements or irregularities to go undetected.**

Respectfully,

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

Pamela J. Burton  
Johnson County Auditor's Office  
Johnson County Auditor  
September 19, 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 2016-003***

Fiscal year in which the finding initially occurred: 2016

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)

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



# 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 2016--004**

Fiscal year in which the finding initially occurred: 2016

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A

Contact Person Responsible for Corrective Action: Sheriff Doug Cox

Contact Phone Number: (317) 346-4601

#### Status of Audit Finding:

- a) We are working on creating overseers for the books of the Sheriff's Office. Sheriff Doug Cox will review the work of Major Bob Sexton on the property room account and special fund account. Major Duane Burgess will review the commissary books of Matron Abby Hamilton. Ronda Frazier (bookkeeper) and Stephanie Walker (inmate trust) will review each other's work each month.

  
(Signature)

SHERIFF  
(Title)

9-19-18  
(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).)



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

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pburton@co.johnson.in.us

September 19, 2018

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Finding 2016-005

Fiscal year finding occurred: 2016

Pass-Through Entity: Indiana Department of Transportation

Contact person responsible for corrective action: Pamela J. Burton

Contact Phone Number: 317.346.4312

Status of Audit Finding: - 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 compliance and comply with the Cash Management compliance requirements.

Respectfully,

A handwritten signature in black ink that reads "Pamela J. Burton".

Pamela J. Burton

Johnson County Auditor's Office

Johnson County Auditor

September 19, 2018

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*

**Summary Schedule of Prior Audit Findings**

September 24, 2018

**Finding:** 2016-006

**Fiscal year:** 2016

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

**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

Beginning January, 2017 internal controls were better established and maintained. We feel this will be effective in avoiding future reporting errors. The Court Reporter will continue to prepare the MEC and QIC reports. Magistrate Roesener will continue to review each claim and report. These corrective efforts are ongoing pursuant to the Corrective Action Plan for 2018.

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

9/24/18  
\_\_\_\_\_  
Date

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

September 24, 2018  
\_\_\_\_\_  
Date



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

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pburton@co.johnson.in.us

**CORRECTIVE ACTION PLAN**


***FINDING 2017-001***

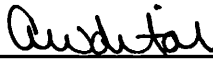
Contact Person Responsible for Corrective Action: Pamela J. Burton  
Contact Phone Number: 317.346.4312

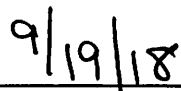
Views of Responsible Official: We concur with the finding.

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**

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**CORRECTIVE ACTION PLAN**


**FINDING 2017-002**

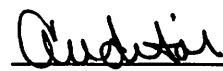
Contact Person Responsible for Corrective Action: Pamela J. Burton  
Contact Phone Number: 317.346.4312

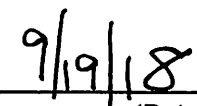
Views of Responsible Official: We concur with the finding.

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 2017-003*

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

## 2017 CORRECTION ACTION PLAN

September 19, 2018

### Finding 2017-004:

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 two of five bank accounts in 2017.

**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,

A handwritten signature in black ink, appearing to read "Doug Cox".

Doug Cox

Sheriff



**JOHNSON COUNTY WOMEN, INFANTS & CHILDREN  
NUTRITION PROGRAM**

600 Ironwood Drive, Suite I / Franklin, IN 46131

(317) 736-6628 / fax (317) 736-4961

**Johnsoncountywic.com**

**CORRECTIVE ACTION PLAN**

**FINDING 2017-005** (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Tracy Smith- WIC Coordinator  
Contact Phone Number: 317-736-6628

**Views of Responsible Official:**

As it mentioned in 2 CFR 200.305 Payment section (a) We were attempting to minimize the time elapsing between the transfer of funds to the County. Per policy we submit a State reimbursement invoice every 20<sup>th</sup> of the month, however the claims that are submitted to the county on the second Monday of the month do not get paid until two weeks later, which is after the 20<sup>th</sup>. (typically a 3-7 day difference). To maintain an effective internal control we will need to hold back and file away those claims until they show as paid by the county and submit those claims the following month, which results in an increased time of reimbursement back to the county by at least 8 weeks, maybe longer.

Description of Corrective Action Plan: We will not request State reimbursement of invoices until county reports the invoice as paid. To assist in the timing and submission of invoices it has been discussed that submitting some of these invoices weekly might be advantageous to reduce the amount of claims that would need to be held back another month and to support prompt reimbursement to the county.

Anticipated Completion Date: October 1, 2018

Tracy Smith  
(Signature)

WIC Coordinator  
(Title)

10.2.18  
(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/>.