

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

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



**FILED**  
02/01/2019



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-5
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with <i>Government Auditing Standards</i> .....	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	10-12
Notes to Financial Statement .....	13-18
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	20-48
Schedule of Payables and Receivables .....	49
Schedule of Leases and Debt .....	50
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for the Major Federal Program and on Internal Control over Compliance .....	52-53
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards .....	56-57
Notes to Schedule of Expenditures of Federal Awards .....	58
Schedule of Findings and Questioned Costs .....	59-66
Auditee-Prepared Documents:	
Summary Schedule of Prior Audit Findings .....	68-74
Corrective Action Plan .....	75-78
Other Reports .....	79

SCHEDULE OF OFFICIALS

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



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

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

**Report on the Financial Statement**

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

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

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

***Auditor's Responsibility***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

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

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

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2016, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Supplementary Information*

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


*Other Information*

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated December 10, 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

December 10, 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 BARTHOLOMEW COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Bartholomew County (County), which comprises the financial position and results of operations for the year ended December 31, 2016, and the related notes to the financial statement, and have issued our report thereon dated December 10, 2018, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

**Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2016-001, 2016-002, 2016-003, and 2016-004, that we consider to be material weaknesses.

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

**Compliance and Other Matters**


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

**Bartholomew County's Response to Findings**

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

**Purpose of This Report**

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

  
Paul D. Joyce, CPA  
State Examiner

December 10, 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.

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

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Sheriff's Inmate Trust	\$ 17,124	\$ 418,636	\$ 405,394	\$ 30,366
Jail Commissary	69,477	270,425	267,057	72,845
General	3,667,401	19,374,089	19,157,493	3,883,997
Accident Report	14,528	13,406	5,895	22,039
CAGIT County Certified Shares	408,883	2,680,526	2,403,257	686,152
CEDIT County Share	645,618	2,418,935	1,680,768	1,383,785
City and Town Court Costs	10,545	19,555	20,325	9,775
Clerk's Records Perpetuation	206,289	51,331	87,925	169,695
Community Corrections	76,734	1,315,686	1,141,787	250,633
Community Transition Program	8,800	89,175	94,700	3,275
Sales Disclosure - County Share	86,315	10,490	-	96,805
Covered Bridge	26,650	1,850	-	28,500
Cumulative Bridge	2,444,944	2,246,188	2,031,717	2,659,415
Drug Free Community	55,846	34,474	47,839	42,481
Emergency Planning/Right To Know	37,160	6,675	5,286	38,549
Firearms Training	24,550	37,620	32,137	30,033
General Drain Improvement	163,108	108,450	28,343	243,215
Health	569,990	1,485,527	1,466,195	589,322
Identification Security Protection	142,422	6,287	193	148,516
Local Health Maintenance	198,214	74,199	87,643	184,770
Local Road and Street	214,185	648,369	420,826	441,728
Medical Care for Inmates	1,014	-	-	1,014
Misdemeanant	(741)	45,435	482	44,212
Motor Vehicle Highway	888,739	3,200,186	3,544,764	544,161
Park Nonreverting Capital	7,079	-	-	7,079
Park Nonreverting Operating	57,421	31,889	24,673	64,637
Plat Book	1,433	645	-	2,078
Rainy Day	2,056,734	1,311,675	-	3,368,409
Reassessment - 2015	334,015	417,931	437,820	314,126
Recorder's Records Perpetuation	249,010	127,147	95,394	280,763
COUNTY RIVERBOAT REVENUE	289,047	306,236	164,667	430,616
Sex and Violent Offender Administration	3,449	3,526	283	6,692
Storm Water Management Operating	-	61,989	61,989	-
Additional Excise Tax Judgments	4,375	-	-	4,375
Supplemental Public Defender Services	130,029	44,301	42,732	131,598
Surplus Tax	58,687	51,555	30,544	79,698
Surveyor's Corner Perpetuation	54,253	14,725	25,002	43,976
Tax Sale Fees	37,325	12,870	7,475	42,720
Tax Sale Redemption	2,017	74,665	79,726	(3,044)
Tax Sale Surplus	425,892	596,899	343,133	679,658
Local Health Department Trust Account	167,002	52,852	24,043	195,811
Vehicle Inspection	2,293	1,615	982	2,926
Guardian Ad Litem	-	50,340	49,640	700
Election and Registration	400,074	74,245	266,284	208,035
County Elected Officials Training	24,015	6,287	2,573	27,729
County Offender Transportation Fund	4,188	375	-	4,563
Statewide 911	(80,361)	1,645,602	1,615,174	(49,933)
LOIT 2016 Special Distribution	-	6,776,783	6,776,783	-
Adult Probation Administrative	5,637	56,500	61,000	1,137
Juvenile Probation Administrative	1,947	6,291	6,000	2,238
Supplemental Juvenile Probation Services	1,491	13,348	13,891	948
Alternative Dispute Resolution	2,204	9,071	5,770	5,505
County User Fee	511,782	274,311	237,526	548,567
Robert Tellman Reconstruction Phase 1	-	59,783	59,783	-
Donations	122,779	31,446	22,561	131,664
Debt Service	1,208,088	1,627,736	1,810,000	1,025,824
Payroll Clearing Account	-	16,531,384	16,531,384	-
Payroll Withholding Insurance	-	875,654	875,654	-
Payroll Withholding Other	-	3,168	3,168	-
Direct Deposit Withholding	-	11,511,007	11,511,007	-
Supplemental Insurance Withholding	-	45,981	45,981	-
Payroll Withholding Deferred Compensation	-	341,677	341,677	-

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

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Payroll Withholding - Federal	-	1,733,303	1,733,303	-
Payroll Withholding - FICA & Medicare	-	1,201,448	1,201,448	-
Payroll Withholding - Local Tax	-	194,292	194,292	-
Payroll Withholding - PERF	-	8,678	8,678	-
Payroll Withholding - State	-	533,559	533,559	-
Payroll Withholding - Wage Garnishments	-	82,617	82,617	-
Settlement	-	102,851,479	102,851,479	-
State Welfare Excise Tax	-	2,776,157	2,776,157	-
CVET	-	351,208	351,208	-
Sewage Collections	-	57,774	56,529	1,245
Financial Institution Tax	-	168,654	168,654	-
HOMESTEAD CREDIT FU	18,149	-	-	18,149
State Fines and Forfeitures	500	11,585	10,805	1,280
Infraction Judgements	8,688	81,967	84,515	6,140
Overweight Vehicle Fines	24	2,008	2,032	-
Special Death Benefit	465	6,205	6,340	330
Sales Disclosure - State Share	690	10,490	10,010	1,170
Coroners Training & Con't Education	746	10,188	10,188	746
Interstate Compact - State Share	-	875	875	-
Mortgage Recording Fees - State Share	593	8,418	8,283	728
Sex and Violent Offender Admin - State	-	410	405	5
Child Restraint Violations Fines	75	1,125	1,200	-
Inheritance Tax	16,487	2,602	19,089	-
Education Plate Fees Agency	-	1,088	1,031	57
Riverboat Revenue Sharing	-	454,905	454,518	387
Innkeepers Tax Collections	112,602	1,469,817	1,467,659	114,760
Judgments Due Law Enforcement	1,772	19,580	17,898	3,454
CAGIT Distribution	-	20,252,005	20,252,005	-
CEDIT Distribution	-	5,073,069	5,073,069	-
LOIT Special Distribution	-	1,864,250	917,955	946,295
City/Town Ordinance Violations Fines	320	8,450	8,315	455
93.563 Prosecutor PCA	2,650	1,129	883	2,896
93.563 ARRA Prosecutor IV-D Incentive	50,097	-	10,896	39,201
93.563 Title IV-D Incentive	131,097	25,387	6,650	149,834
93.563 Prosecutor IV-D Incentive-Post Oct '99	108,123	38,197	25,800	120,520
93.563 Clerk IV-D Incentive-Post Oct '99	131,621	25,387	25,804	131,204
93.069 Public Health Preparedness	26,944	30,981	23,480	34,445
Alcohol and Drug Services	4,812	166,010	165,527	5,295
Adult Probation Service	1,145	394,190	384,845	10,490
Martin Holder Maint	847	659	673	833
Comm Corrections Juvenile	6,519	67,608	61,041	13,086
Equitable Share Prosecutor	8,443	-	1,474	6,969
Comm Correction/Project Income	32,312	632,799	716,491	(51,380)
16.593 ICJI WRAP Grant	(15,895)	66,613	78,346	(27,628)
County Treasurer	2,189,448	1,958,714	2,189,448	1,958,714
JURY PAY SUPPLEMENT	39,572	102	2,153	37,521
PRETRIAL DIVERSION	13,660	76,946	74,612	15,994
INFORMAL ADJ/JUV PR	387	-	-	387
McQUEEN DRAIN	-	15	15	-
MARY MCQUEEN DRAIN	1,833	133	-	1,966
STRIETELMEIRE-WILSON CONSTRUCTION	-	869	869	-
STRIETELMEIER-WILSON MAINTENANCE	494	984	-	1,478
JOSEPH ANTHONY DRAIN	30,962	156	-	31,118
EDWARD ARMUTH DRAIN	25,053	124	1,615	23,562
ARMUTH-SCHUDER MAINT 1	8,304	42	275	8,071
BIG TOUGH DRAIN	6,346	5,031	11,377	-
HARDIN S LINKE (BRUSH CR)	6,933	29	4,300	2,662
CLIFFORD MAINT DRAIN	-	1,002	1,002	-
DENOIS CREEK DRAIN	111,277	76,578	70,320	117,535
OPOSSUM CREEK DRAIN	-	17,782	17,782	-
CHAMBERS DRAIN	-	7,952	7,952	-
DRIFTWOOD DRAIN	-	1,448	1,448	-

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

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
CLARENCE HALL DRAIN	-	10,622	10,622	-
HENRY LOESCH DRAIN	-	4,910	3,012	1,898
CHARLES ROSS DRAIN	2,689	14	-	2,703
SLOAN BRANCH DRAIN	1,369	7	-	1,376
ELLEN STOBO DRAIN	213	72	285	-
TELLMAN MAINT DRAIN	10,939	3,826	3,340	11,425
WALESBORO MAINT DRAIN	22,200	110	1,365	20,945
LITTLE TOUGH MAINT	16,300	78	4,374	12,004
EAST CLIFFORD DRAIN	-	653	653	-
CLIFTY FARMS MAINT	5,056	25	-	5,081
EAST CLIFFORD DRAIN	7,798	692	-	8,490
16.588 STOP VIOLENC	(15,441)	47,402	42,641	(10,680)
EDITH ROSS MEMORIAL	8,644	43	-	8,687
93.041 ADULT PROTECTIVE SERVICES	(38,888)	122,166	177,067	(93,789)
REAL PROPERTY ENDORSEMENT	51,069	16,450	15,499	52,020
TELECOMM NON-REVERT	719,818	398,347	730,576	387,589
2007 LETPP	652	-	-	652
SHERIFF NON-REVERTI	3,971	872	2,084	2,759
EROSION AND SEDIMEN	2,580	4,000	1,025	5,555
COMMISSIONERS CERTIFICATE SALE	11,039	-	-	11,039
93.586 COURT IMPROVEMENT GRANT	3,513	11,800	9,669	5,644
Clerk of the Circuit Court	1,098,511	9,454,642	9,477,555	1,075,598
ISETS	18,884	1,477,863	1,472,689	24,058
Dunn & Associates Insurance	221,317	6,653,370	6,114,635	760,052
Juvenile Alternatives to Detention Initiatives	61,527	79,982	104,539	36,970
97.042 C44P-4-344B	-	15,077	15,104	(27)
Cell Tower Lease Fund	47,603	23,909	18,856	52,656
Clifford Drain Reconstruction Line B	-	31,229	31,229	-
Arminth-Schuder Maint II	1	-	1	-
97.073 C44P-5-568B	-	2,080	2,080	-
97.073 C44P-5-666B	(4,969)	8,646	2,678	999
CFDA 16.738 JAG Grant	(16,868)	61,106	44,238	-
CDFA 93.268 Immunization Program Fund	(26,730)	106,807	80,661	(584)
State Street Annex Project	1,338,506	-	1,315,406	23,100
Employee Trust Account (ETA)	1,200,000	3,783,771	3,783,771	1,200,000
CFDA 16.575 VOCA Grant	(11,058)	77,813	48,886	17,869
CFDA 20.616 OPO Grant	(2,193)	6,568	3,492	883
CFDA 20.601 DUI Task Force	(821)	3,051	5,575	(3,345)
Pre-Trial Release Grant	-	77,750	42,327	35,423
Veterans Court Collections	-	980	-	980
97.067 2015 SHSP Grant	-	9,900	9,900	-
97.047 EMC-2014-PC-0007	-	12,480	13,867	(1,387)
Veterans Court Fund	-	45,731	38,399	7,332
Veterans Treatment Court Grant	-	7,500	4,135	3,365
IPCA	-	3,886	3,886	-
16.523 Incentives and Sanctions	-	900	863	37
Grant#15-GCF-LPA-02	-	1,031,706	806,273	225,433
Totals	<u>\$ 23,881,026</u>	<u>\$ 244,042,932</u>	<u>\$ 241,136,796</u>	<u>\$ 26,787,162</u>

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

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENT

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

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

*Taxes.* Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

**E. Disbursements**

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

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

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

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

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

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

BARTHOLOMEW 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. Budget**

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.

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

*Funding Policy and Annual Pension Cost*

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

*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.

BARTHOLOMEW COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursements for the expenditures made by the County were not received by December 31, 2016. Additionally, the Tax Sale Redemption fund was overspent as a result of disbursements exceeding anticipated revenues.

**Note 8. Restatements**

For the year ended December 31, 2016, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2015	Prior Period Adjustment	Balance as of January 1, 2016
Inmate Trust	\$ 6,634	\$ 10,489	\$ 17,124
Sheriff Drug Buy Fund	1,897	(1,897)	-

**Note 9. Holding Corporation**

The County has entered into a capital lease with Bartholomew County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2016 totaled \$1,810,500.

**Note 10. Other Postemployment Benefits**

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

**Note 11. Combined Funds**

Funds related to Clerk of the Circuit Court and ISETS were reported individually in the current financial statement, but were combined into one fund for the prior 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.

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

	Sheriffs Inmate Trust	Jail Commissary	General	Accident Report	CAGIT County Certified Shares	CEDIT County Share
Cash and investments - beginning	\$ 17,124	\$ 69,477	\$ 3,667,401	\$ 14,528	\$ 408,883	\$ 645,618
Receipts:						
Taxes	-	-	15,896,513	-	2,456,841	2,238,359
Licenses and permits	-	-	126,944	13,406	-	-
Intergovernmental receipts	-	-	577,413	-	-	-
Charges for services	418,626	270,387	897,600	-	-	-
Fines and forfeits	-	-	248,957	-	-	-
Other receipts	10	38	1,626,662	-	223,685	180,576
Total receipts	418,636	270,425	19,374,089	13,406	2,680,526	2,418,935
Disbursements:						
Personal services	-	-	11,618,464	-	805,304	546,397
Supplies	-	-	612,628	-	-	46,462
Other services and charges	-	-	4,221,487	-	271,095	326,335
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	424,350	-	-	563,607
Other disbursements	405,394	267,057	2,280,564	5,895	1,326,858	197,967
Total disbursements	405,394	267,057	19,157,493	5,895	2,403,257	1,680,768
Excess (deficiency) of receipts over disbursements	13,242	3,368	216,596	7,511	277,269	738,167
Cash and investments - ending	\$ 30,366	\$ 72,845	\$ 3,883,997	\$ 22,039	\$ 686,152	\$ 1,383,785

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

	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Sales Disclosure - County Share	Covered Bridge
Cash and investments - beginning	\$ 10,545	\$ 206,289	\$ 76,734	\$ 8,800	\$ 86,315	\$ 26,650
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,315,686	-	-	1,850
Charges for services	-	51,331	-	89,175	10,490	-
Fines and forfeits	19,555	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	19,555	51,331	1,315,686	89,175	10,490	1,850
Disbursements:						
Personal services	-	60,348	1,109,036	-	-	-
Supplies	-	-	5,169	-	-	-
Other services and charges	-	-	10,737	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	20,325	27,577	16,845	94,700	-	-
Total disbursements	20,325	87,925	1,141,787	94,700	-	-
Excess (deficiency) of receipts over disbursements	(770)	(36,594)	173,899	(5,525)	10,490	1,850
Cash and investments - ending	\$ 9,775	\$ 169,695	\$ 250,633	\$ 3,275	\$ 96,805	\$ 28,500

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

	Cumulative Bridge	Drug Free Community	Emergency Planning/Right To Know	Firearms Training	General Drain Improvement	Health
Cash and investments - beginning	\$ 2,444,944	\$ 55,846	\$ 37,160	\$ 24,550	\$ 163,108	\$ 569,990
Receipts:						
Taxes	1,593,877	-	-	-	108,450	1,140,590
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	197,672	-	6,675	-	-	3,985
Charges for services	-	-	-	37,620	-	332,547
Fines and forfeits	-	34,474	-	-	-	-
Other receipts	454,639	-	-	-	-	8,405
Total receipts	2,246,188	34,474	6,675	37,620	108,450	1,485,527
Disbursements:						
Personal services	181,954	-	-	-	-	1,245,993
Supplies	-	-	-	-	-	120,803
Other services and charges	632,274	47,839	5,286	32,137	28,343	99,278
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,217,489	-	-	-	-	-
Other disbursements	-	-	-	-	-	121
Total disbursements	2,031,717	47,839	5,286	32,137	28,343	1,466,195
Excess (deficiency) of receipts over disbursements	214,471	(13,365)	1,389	5,483	80,107	19,332
Cash and investments - ending	\$ 2,659,415	\$ 42,481	\$ 38,549	\$ 30,033	\$ 243,215	\$ 589,322

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

	Identification Security Protection	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 142,422	\$ 198,214	\$ 214,185	\$ 1,014	\$ (741)	\$ 888,739
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	499,487	-	45,435	3,178,473
Charges for services	6,287	73,289	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	910	148,882	-	-	21,713
Total receipts	6,287	74,199	648,369	-	45,435	3,200,186
Disbursements:						
Personal services	-	30,002	-	-	-	1,290,602
Supplies	-	7,496	-	-	-	413,059
Other services and charges	193	3,561	-	-	482	420,228
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	46,584	420,826	-	-	1,418,109
Other disbursements	-	-	-	-	-	2,766
Total disbursements	193	87,643	420,826	-	482	3,544,764
Excess (deficiency) of receipts over disbursements	6,094	(13,444)	227,543	-	44,953	(344,578)
Cash and investments - ending	\$ 148,516	\$ 184,770	\$ 441,728	\$ 1,014	\$ 44,212	\$ 544,161

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

	Park Nonreverting Capital	Park Nonreverting Operating	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 7,079	\$ 57,421	\$ 1,433	\$ 2,056,734	\$ 334,015	\$ 249,010
Receipts:						
Taxes	-	-	-	-	415,019	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,452	-
Charges for services	-	31,889	645	-	-	127,147
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,311,675	1,460	-
Total receipts	-	31,889	645	1,311,675	417,931	127,147
Disbursements:						
Personal services	-	-	-	-	86,793	9,591
Supplies	-	-	-	-	-	-
Other services and charges	-	24,673	-	-	351,027	18,370
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	67,433
Total disbursements	-	24,673	-	-	437,820	95,394
Excess (deficiency) of receipts over disbursements	-	7,216	645	1,311,675	(19,889)	31,753
Cash and investments - ending	\$ 7,079	\$ 64,637	\$ 2,078	\$ 3,368,409	\$ 314,126	\$ 280,763

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

	COUNTY RIVERBOAT REVENUE	Sex and Violent Offender Administration	Storm Water Management Operating	Additional Excise Tax Judgments	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 289,047	\$ 3,449	\$ -	\$ 4,375	\$ 130,029	\$ 58,687
Receipts:						
Taxes	-	-	-	-	-	49,233
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	306,236	-	-	-	-	-
Charges for services	-	3,526	61,989	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	44,301	2,322
Total receipts	306,236	3,526	61,989	-	44,301	51,555
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	283	-	-	-	-
Other services and charges	30,423	-	-	-	42,732	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	134,244	-	-	-	-	-
Other disbursements	-	-	61,989	-	-	30,544
Total disbursements	164,667	283	61,989	-	42,732	30,544
Excess (deficiency) of receipts over disbursements	141,569	3,243	-	-	1,569	21,011
Cash and investments - ending	\$ 430,616	\$ 6,692	\$ -	\$ 4,375	\$ 131,598	\$ 79,698

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

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection
Cash and investments - beginning	\$ 54,253	\$ 37,325	\$ 2,017	\$ 425,892	\$ 167,002	\$ 2,293
Receipts:						
Taxes	-	-	-	596,899	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	14,725	12,870	-	-	51,953	1,615
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	74,665	-	899	-
Total receipts	14,725	12,870	74,665	596,899	52,852	1,615
Disbursements:						
Personal services	21,530	-	-	-	-	-
Supplies	1,874	-	-	-	10,978	-
Other services and charges	1,453	7,475	-	-	5,754	982
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	145	-	-	-	7,311	-
Other disbursements	-	-	79,726	343,133	-	-
Total disbursements	25,002	7,475	79,726	343,133	24,043	982
Excess (deficiency) of receipts over disbursements	(10,277)	5,395	(5,061)	253,766	28,809	633
Cash and investments - ending	\$ 43,976	\$ 42,720	\$ (3,044)	\$ 679,658	\$ 195,811	\$ 2,926

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

	Guardian Ad Litem	Election and Registration	County Elected Officials Training	County Offender Transportation Fund	Statewide 911	LOIT 2016 Special Distribution
Cash and investments - beginning	\$ -	\$ 400,074	\$ 24,015	\$ 4,188	\$ (80,361)	\$ -
Receipts:						
Taxes	-	72,366	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	252	-	-	-	6,776,783
Charges for services	49,535	-	6,287	-	1,096,117	-
Fines and forfeits	805	-	-	375	-	-
Other receipts	-	1,627	-	-	549,485	-
Total receipts	50,340	74,245	6,287	375	1,645,602	6,776,783
Disbursements:						
Personal services	-	168,110	-	-	1,334,998	-
Supplies	-	6,638	-	-	1,090	-
Other services and charges	49,640	91,536	-	-	251,905	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	27,181	-
Other disbursements	-	-	2,573	-	-	6,776,783
Total disbursements	49,640	266,284	2,573	-	1,615,174	6,776,783
Excess (deficiency) of receipts over disbursements	700	(192,039)	3,714	375	30,428	-
Cash and investments - ending	\$ 700	\$ 208,035	\$ 27,729	\$ 4,563	\$ (49,933)	\$ -

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

	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee	Robert Tellman Reconstruction Phase 1
Cash and investments - beginning	\$ 5,637	\$ 1,947	\$ 1,491	\$ 2,204	\$ 511,782	\$ -
Receipts:						
Taxes	-	-	-	-	-	59,783
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	56,500	6,291	13,328	9,060	274,311	-
Other receipts	-	-	20	11	-	-
Total receipts	56,500	6,291	13,348	9,071	274,311	59,783
Disbursements:						
Personal services	-	-	13,891	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	5,770	-	59,783
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	61,000	6,000	-	-	237,526	-
Total disbursements	61,000	6,000	13,891	5,770	237,526	59,783
Excess (deficiency) of receipts over disbursements	(4,500)	291	(543)	3,301	36,785	-
Cash and investments - ending	\$ 1,137	\$ 2,238	\$ 948	\$ 5,505	\$ 548,567	\$ -

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

	<u>Donations</u>	<u>Debt Service</u>	<u>Payroll Clearing Account</u>	<u>Payroll Withholding Insurance</u>	<u>Payroll Withholding Other</u>	<u>Direct Deposit Withholding</u>
Cash and investments - beginning	\$ 122,779	\$ 1,208,088	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	1,616,257	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	5,407	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	31,446	6,072	16,531,384	875,654	3,168	11,511,007
Total receipts	31,446	1,627,736	16,531,384	875,654	3,168	11,511,007
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	1,810,000	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	22,561	-	16,531,384	875,654	3,168	11,511,007
Total disbursements	22,561	1,810,000	16,531,384	875,654	3,168	11,511,007
Excess (deficiency) of receipts over disbursements	8,885	(182,264)	-	-	-	(0)
Cash and investments - ending	\$ 131,664	\$ 1,025,824	\$ -	\$ -	\$ -	\$ (0)

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

	Supplemental Insurance Withholding	Payroll Withholding Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	45,981	341,677	1,733,303	1,201,448	194,292	8,678
Total receipts	45,981	341,677	1,733,303	1,201,448	194,292	8,678
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	45,981	341,677	1,733,303	1,201,448	194,292	8,678
Total disbursements	45,981	341,677	1,733,303	1,201,448	194,292	8,678
Excess (deficiency) of receipts over disbursements	0	-	-	-	-	-
Cash and investments - ending	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Payroll Withholding - State	Payroll Withholding - Wage Garnishments	Settlement	State Welfare Excise Tax	CVET	Sewage Collections
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	102,851,479	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	351,208	-
Charges for services	-	-	-	2,776,157	-	57,774
Fines and forfeits	-	-	-	-	-	-
Other receipts	533,559	82,617	-	-	-	-
Total receipts	533,559	82,617	102,851,479	2,776,157	351,208	57,774
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	533,559	82,617	102,851,479	2,776,157	351,208	56,529
Total disbursements	533,559	82,617	102,851,479	2,776,157	351,208	56,529
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	1,245
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,245

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

	Financial Institution Tax	HOMESTEAD CREDIT FU	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit
Cash and investments - beginning	\$ -	\$ 18,149	\$ 500	\$ 8,688	\$ 24	\$ 465
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	168,654	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	11,585	81,967	2,008	6,205
Other receipts	-	-	-	-	-	-
Total receipts	168,654	-	11,585	81,967	2,008	6,205
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	168,654	-	10,805	84,515	2,032	6,340
Total disbursements	168,654	-	10,805	84,515	2,032	6,340
Excess (deficiency) of receipts over disbursements	-	-	780	(2,548)	(24)	(135)
Cash and investments - ending	\$ -	\$ 18,149	\$ 1,280	\$ 6,140	\$ -	\$ 330

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

	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violations Fines
Cash and investments - beginning	\$ 690	\$ 746	\$ -	\$ 593	\$ -	\$ 75
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	10,188	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	10,490	-	-	8,418	410	-
Fines and forfeits	-	-	875	-	-	1,125
Other receipts	-	-	-	-	-	-
Total receipts	10,490	10,188	875	8,418	410	1,125
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	10,010	10,188	875	8,283	405	1,200
Total disbursements	10,010	10,188	875	8,283	405	1,200
Excess (deficiency) of receipts over disbursements	480	-	-	135	5	(75)
Cash and investments - ending	\$ 1,170	\$ 746	\$ -	\$ 728	\$ 5	\$ -

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

	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	Judgments Due Law Enforcement	CAGIT Distribution
Cash and investments - beginning	\$ 16,487	\$ -	\$ -	\$ 112,602	\$ 1,772	\$ -
Receipts:						
Taxes	-	-	-	1,469,817	-	20,252,005
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,602	1,088	454,905	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	19,580	-
Total receipts	2,602	1,088	454,905	1,469,817	19,580	20,252,005
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	1,467,659	17,898	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	19,089	1,031	454,518	-	-	20,252,005
Total disbursements	19,089	1,031	454,518	1,467,659	17,898	20,252,005
Excess (deficiency) of receipts over disbursements	(16,487)	57	387	2,158	1,682	-
Cash and investments - ending	\$ -	\$ 57	\$ 387	\$ 114,760	\$ 3,454	\$ -

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

	CEDIT Distribution	LOIT Special Distribution	City/Town Ordinance Violations Fines	93.563 Prosecutor PCA	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ 320	\$ 2,650	\$ 50,097	\$ 131,097
Receipts:						
Taxes	5,073,069	-	-	-	-	-
Licenses and permits	-	-	8,450	-	-	-
Intergovernmental receipts	-	1,864,250	-	-	-	25,387
Charges for services	-	-	-	1,129	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>5,073,069</u>	<u>1,864,250</u>	<u>8,450</u>	<u>1,129</u>	<u>-</u>	<u>25,387</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	883	10,896	6,650
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	917,955	-	-	-	-
Other disbursements	<u>5,073,069</u>	<u>-</u>	<u>8,315</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>5,073,069</u>	<u>917,955</u>	<u>8,315</u>	<u>883</u>	<u>10,896</u>	<u>6,650</u>
Excess (deficiency) of receipts over disbursements	-	946,295	135	246	(10,896)	18,737
Cash and investments - ending	<u>\$ -</u>	<u>\$ 946,295</u>	<u>\$ 455</u>	<u>\$ 2,896</u>	<u>\$ 39,201</u>	<u>\$ 149,834</u>

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

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	93.069 Public Health Preparedness	Alcohol and Drug Services	Adult Probation Service	Martin Holder Maint
Cash and investments - beginning	\$ 108,123	\$ 131,621	\$ 26,944	\$ 4,812	\$ 1,145	\$ 847
Receipts:						
Taxes	-	-	-	-	-	659
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	38,197	25,387	30,981	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	333,190	-
Other receipts	-	-	-	166,010	61,000	-
Total receipts	38,197	25,387	30,981	166,010	394,190	659
Disbursements:						
Personal services	20,724	16,704	16,813	136,212	342,420	-
Supplies	-	-	2,744	675	3,234	-
Other services and charges	5,000	9,100	437	3,640	39,191	673
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	3,486	-	-	-
Other disbursements	76	-	-	25,000	-	-
Total disbursements	25,800	25,804	23,480	165,527	384,845	673
Excess (deficiency) of receipts over disbursements	12,397	(417)	7,501	483	9,345	(14)
Cash and investments - ending	\$ 120,520	\$ 131,204	\$ 34,445	\$ 5,295	\$ 10,490	\$ 833

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

	Comm Corrections Juvenile	Equitable Share Prosecutor	Comm Correction/Project Income	16,593 ICJI WRAP Grant	County Treasurer	JURY PAY SUPPLEMENT
Cash and investments - beginning	\$ 6,519	\$ 8,443	\$ 32,312	\$ (15,895)	\$ 2,189,448	\$ 39,572
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	67,608	-	109,037	66,613	1,958,714	-
Fines and forfeits	-	-	412,130	-	-	-
Other receipts	-	-	111,632	-	-	102
Total receipts	67,608	-	632,799	66,613	1,958,714	102
Disbursements:						
Personal services	61,041	-	650,885	30,163	-	-
Supplies	-	-	20,231	-	-	-
Other services and charges	-	-	45,375	47,248	-	2,153
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,474	-	935	2,189,448	-
Total disbursements	61,041	1,474	716,491	78,346	2,189,448	2,153
Excess (deficiency) of receipts over disbursements	6,567	(1,474)	(83,692)	(11,733)	(230,734)	(2,051)
Cash and investments - ending	\$ 13,086	\$ 6,969	\$ (51,380)	\$ (27,628)	\$ 1,958,714	\$ 37,521

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

	PRETRIAL DIVERSION	INFORMAL ADJ/JUV PR	McQUEEN DRAIN	MARY MCQUEEN DRAIN	STRIETELMEIRE-WILSON CONSTRUCTION	STRIETELMEIER-WILSON MAINTENANCE
Cash and investments - beginning	\$ 13,660	\$ 387	\$ -	\$ 1,833	\$ -	\$ 494
Receipts:						
Taxes	-	-	15	133	869	984
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	76,946	-	-	-	-	-
Total receipts	76,946	-	15	133	869	984
Disbursements:						
Personal services	74,612	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	15	-	869	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	74,612	-	15	-	869	-
Excess (deficiency) of receipts over disbursements	2,334	-	-	133	-	984
Cash and investments - ending	\$ 15,994	\$ 387	\$ -	\$ 1,966	\$ -	\$ 1,478

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

	JOSEPH ANTHONY DRAIN	EDWARD ARMUTH DRAIN	ARMUTH-SCHUDER MAINT 1	BIG TOUGH DRAIN	HARDIN S LINKE (BRUSH CR)	CLIFFORD MAINT DRAIN
Cash and investments - beginning	\$ 30,962	\$ 25,053	\$ 8,304	\$ 6,346	\$ 6,933	\$ -
Receipts:						
Taxes	156	124	42	5,031	29	1,002
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	156	124	42	5,031	29	1,002
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	1,615	-	11,377	4,300	1,002
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	275	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	1,615	275	11,377	4,300	1,002
Excess (deficiency) of receipts over disbursements	156	(1,491)	(233)	(6,346)	(4,271)	-
Cash and investments - ending	\$ 31,118	\$ 23,562	\$ 8,071	\$ -	\$ 2,662	\$ -

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

	DENOIS CREEK DRAIN	OPOSSUM CREEK DRAIN	CHAMBERS DRAIN	DRIFTWOOD DRAIN	CLARENCE HALL DRAIN	HENRY LOESCH DRAIN
Cash and investments - beginning	\$ 111,277	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	76,578	17,782	7,952	1,448	10,622	4,910
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>76,578</u>	<u>17,782</u>	<u>7,952</u>	<u>1,448</u>	<u>10,622</u>	<u>4,910</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	70,320	17,782	7,952	1,448	10,622	3,012
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>70,320</u>	<u>17,782</u>	<u>7,952</u>	<u>1,448</u>	<u>10,622</u>	<u>3,012</u>
Excess (deficiency) of receipts over disbursements	<u>6,258</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,898</u>
Cash and investments - ending	<u>\$ 117,535</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,898</u>

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

	CHARLES ROSS DRAIN	SLOAN BRANCH DRAIN	ELLEN STOBO DRAIN	TELLMAN MAINT DRAIN	WALESBORO MAINT DRAIN	LITTLE TOUGH MAINT
Cash and investments - beginning	\$ 2,689	\$ 1,369	\$ 213	\$ 10,939	\$ 22,200	\$ 16,300
Receipts:						
Taxes	14	7	72	3,826	110	78
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	14	7	72	3,826	110	78
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	285	3,340	1,365	4,374
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	285	3,340	1,365	4,374
Excess (deficiency) of receipts over disbursements	14	7	(213)	486	(1,255)	(4,296)
Cash and investments - ending	\$ 2,703	\$ 1,376	\$ -	\$ 11,425	\$ 20,945	\$ 12,004

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

	EAST CLIFFORD DRAIN	CLIFTY FARMS MAINT	EAST CLIFFORD DRAIN	16.588 STOP VIOLENC	EDITH ROSS MEMORIAL	93.041 ADULT PROTECTIVE SERVICES
Cash and investments - beginning	\$ -	\$ 5,056	\$ 7,798	\$ (15,441)	\$ 8,644	\$ (38,888)
Receipts:						
Taxes	653	25	692	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	47,402	-	122,166
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	43	-
Total receipts	653	25	692	47,402	43	122,166
Disbursements:						
Personal services	-	-	-	37,913	-	165,648
Supplies	-	-	-	-	-	-
Other services and charges	653	-	-	3,218	-	11,419
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	1,510	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	653	-	-	42,641	-	177,067
Excess (deficiency) of receipts over disbursements	-	25	692	4,761	43	(54,901)
Cash and investments - ending	\$ -	\$ 5,081	\$ 8,490	\$ (10,680)	\$ 8,687	\$ (93,789)

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

	REAL PROPERTY ENDORSEMENT	TELECOMM NON-REVERT	2007 LETPP	SHERIFF NON-REVERTI	EROSION AND SEDIMEN	COMMISSIONERS CERTIFICATE SALE
Cash and investments - beginning	\$ 51,069	\$ 719,818	\$ 652	\$ 3,971	\$ 2,580	\$ 11,039
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	398,347	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	16,450	-	-	-	4,000	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	872	-	-
Total receipts	16,450	398,347	-	872	4,000	-
Disbursements:						
Personal services	11,168	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	710,776	-	-	1,025	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,331	19,800	-	2,084	-	-
Total disbursements	15,499	730,576	-	2,084	1,025	-
Excess (deficiency) of receipts over disbursements	951	(332,229)	-	(1,212)	2,975	-
Cash and investments - ending	\$ 52,020	\$ 387,589	\$ 652	\$ 2,759	\$ 5,555	\$ 11,039

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

	93.586 COURT IMPROVEMENT GRANT	Clerk of the Circuit Court	ISETS	Dunn & Associates Insurance	Juvenile Alternatives to Detention Initiatives	97.042 C44P-4-344B
Cash and investments - beginning	\$ 3,513	\$ 1,098,511	\$ 18,884	\$ 221,317	\$ 61,527	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	11,800	-	-	-	79,982	15,077
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	9,454,642	1,477,863	6,653,370	-	-
Total receipts	11,800	9,454,642	1,477,863	6,653,370	79,982	15,077
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	176	-
Other services and charges	9,669	-	-	6,114,635	104,363	15,104
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	9,477,555	1,472,689	-	-	-
Total disbursements	9,669	9,477,555	1,472,689	6,114,635	104,539	15,104
Excess (deficiency) of receipts over disbursements	2,131	(22,913)	5,174	538,735	(24,557)	(27)
Cash and investments - ending	\$ 5,644	\$ 1,075,598	\$ 24,058	\$ 760,052	\$ 36,970	\$ (27)

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

	Cell Tower Lease Fund	Clifford Drain Reconstruction Line B	Arminth-Schuder Maint II	97.073 C44P-5-568B	97.073 C44P-5-666B	CFDA 16.738 JAG Grant
Cash and investments - beginning	\$ 47,603	\$ -	\$ 1	\$ -	\$ (4,969)	\$ (16,868)
Receipts:						
Taxes	-	31,229	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	61,106
Charges for services	23,909	-	-	2,080	8,646	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	23,909	31,229	-	2,080	8,646	61,106
Disbursements:						
Personal services	-	-	-	-	-	30,497
Supplies	-	-	-	-	-	-
Other services and charges	18,856	-	1	2,080	2,678	13,741
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	31,229	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	18,856	31,229	1	2,080	2,678	44,238
Excess (deficiency) of receipts over disbursements	5,053	-	(1)	-	5,968	16,868
Cash and investments - ending	\$ 52,656	\$ -	\$ -	\$ -	\$ 999	\$ -

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

	CDFA 93.268 Immunization Program Fund	State Street Annex Project	Employee Trust Account (ETA)	CFDA 16.575 VOCA Grant	CFDA 20.616 OPO Grant	CFDA 20.601 DUI Task Force
Cash and investments - beginning	\$ (26,730)	\$ 1,338,506	\$ 1,200,000	\$ (11,058)	\$ (2,193)	\$ (821)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	106,807	-	-	77,813	6,568	3,051
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	3,783,771	-	-	-
Total receipts	106,807	-	3,783,771	77,813	6,568	3,051
Disbursements:						
Personal services	191	-	-	43,451	3,492	5,575
Supplies	12,649	-	-	399	-	-
Other services and charges	54,056	87,148	3,783,771	5,036	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	13,765	-	-	-	-	-
Other disbursements	-	1,228,258	-	-	-	-
Total disbursements	80,661	1,315,406	3,783,771	48,886	3,492	5,575
Excess (deficiency) of receipts over disbursements	26,146	(1,315,406)	-	28,927	3,076	(2,524)
Cash and investments - ending	\$ (584)	\$ 23,100	\$ 1,200,000	\$ 17,869	\$ 883	\$ (3,345)

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

	Pre-Trial Release Grant	Veterans Court Collections	97,067 2015 SHSP Grant	97,047 EMC-2014-PC-0007	Veterans Court Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	77,750	-	9,900	12,480	44,751
Fines and forfeits	-	-	-	-	980
Other receipts	-	980	-	-	-
Total receipts	77,750	980	9,900	12,480	45,731
Disbursements:					
Personal services	42,071	-	-	-	37,419
Supplies	100	-	-	-	-
Other services and charges	156	-	9,900	13,867	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	980
Total disbursements	42,327	-	9,900	13,867	38,399
Excess (deficiency) of receipts over disbursements	35,423	980	-	(1,387)	7,332
Cash and investments - ending	\$ 35,423	\$ 980	\$ -	\$ (1,387)	\$ 7,332

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

	Veterans Treatment Court Grant	IPCA	16.523 Incentives and Sanctions	Grant#15-GCF-LPA-02	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 23,881,026
Receipts:					
Taxes	-	-	-	-	156,055,599
Licenses and permits	-	-	-	-	557,335
Intergovernmental receipts	-	-	-	1,031,706	16,972,277
Charges for services	7,500	3,886	900	-	9,384,918
Fines and forfeits	-	-	-	-	1,513,721
Other receipts	-	-	-	-	59,559,082
Total receipts	7,500	3,886	900	1,031,706	244,042,932
Disbursements:					
Personal services	-	-	-	-	20,250,012
Supplies	-	-	863	-	1,267,551
Other services and charges	4,135	3,886	-	-	19,807,452
Debt service - principal and interest	-	-	-	-	1,810,000
Capital outlay	-	-	-	41,855	5,269,921
Other disbursements	-	-	-	764,418	192,731,860
Total disbursements	4,135	3,886	863	806,273	241,136,796
Excess (deficiency) of receipts over disbursements	3,365	-	37	225,433	2,906,136
Cash and investments - ending	\$ 3,365	\$ -	\$ 37	\$ 225,433	\$ 26,787,162

BARTHOLOMEW COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2016

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

BARTHOLOMEW COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Bartholomew County Building Corporation	2006 Refunding	\$ 1,810,500	7/15/2015	1/15/2027
Motorola Solutions, Inc.	Radio Consoles	<u>67,664</u>	12/1/2016	12/1/2021
Total of annual lease payments		<u>\$ 1,878,164</u>		

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

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

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

***Management's Responsibility***

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

***Auditor's Responsibility***

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

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

***Opinion on the Major Federal Program***

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

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


**Report on Internal Control over Compliance**

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

December 10, 2018

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

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

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Agriculture</u>					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553	FY 2016	\$ -	\$ 9,040
School Breakfast Program					
National School Lunch Program	Indiana Department of Education	10.555	FY 2016	-	16,947
National School Lunch Program			FY 2016	-	1,239
National School Lunch Program - Commodities				-	
Total - National School Lunch Program				-	18,186
Total - Child Nutrition Cluster				-	27,226
Total - Department of Agriculture				-	27,226
<u>Department of Justice</u>					
Juvenile Accountability Block Grants	Indiana Criminal Justice Institute	16.523			
2015 Juvenile Accountability Block Grant			15-JB-008	-	900
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
Victim Assistance			2015-VA-GX-0062	-	77,743
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588			
2015 STOP Violence Against Women Grant			2015-WF-AX-0005	-	34,966
Residential Substance Abuse Treatment for State Prisoners	Indiana Criminal Justice Institute	16.593			
2013 Residential Abuse Grant			2013-RT-BX-002803	-	29,662
2014 Residential Abuse Grant			2014-RT-BX-005003	-	26,607
2015 Residential Abuse Grant			2015-RT-BX-001203	-	9,444
Total - Residential Substance Abuse Treatment for State Prisoners				-	65,713
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738			
Justice Assistance Grant			2016-DJ-BX-0039	-	61,106
Total - Department of Justice				-	240,428
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Bridge Inspection Contract			DES 1382105	-	52,862
Reassemble/Rehab Bridge #26			DES 401196	-	23,216
Bridge #26 Over Clifty Creek			DES 9982690	-	93,376
Sign Modernization/Sign Replacement			DES 1297756	-	6,736
Total - Highway Planning and Construction Cluster				-	176,190
Highway Safety Cluster					
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600			
OPO			D3-16-10112	-	7,479
Alcohol Impaired Driving Countermeasures Incentive Grants I	Indiana Criminal Justice Institute	20.601			
DUI Task Force			EDS D3-16-10213	-	2,139
Total - Highway Safety Cluster				-	9,618
Total - Department of Transportation				-	185,808

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

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Health and Human Services</u>					
Public Health Emergency Preparedness	Indiana State Department of Health	93.069			
2015 Public Health Emergency Preparedness (PHEP) Cooperative Agreement			EDS#A70-4-0532196	-	16,628
2016 Public Health Emergency Preparedness (PHEP) Cooperative Agreement			#40093074PHEPA17	-	4,432
Total - Public Health Emergency Preparedness				-	21,060
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana State Department of Health	93.074			
2015 HPP & PHPP Ebola Supplemental			#40093074E302S15	-	9,920
Immunization Cooperative Agreements	Indiana State Department of Health	93.268			
Immunization Program			A70-5-073170	-	104,837
Child Support Enforcement	Indiana Department of Child Services	93.563			
Indirect Costs			FY 2016	-	112,514
Prosecutor Expenditures			FY 2016	-	294,269
Clerk Expenditures			FY 2016	-	51,923
Court Expenditures			FY 2016	-	42,584
Clerk Incentive			FY 2016	-	25,804
Prosecutor Incentive			FY 2016	-	25,799
County Incentive			FY 2016	-	6,650
Prosecutor ARRA Incentive			FY 2016	-	10,896
Total - Child Support Enforcement				-	570,439
State Court Improvement Program	Indiana Supreme Court	93.586			
CIP			2015B	-	11,800
Total - Department of Health and Human Services				-	718,056
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042			
2015 Emergency Management Performance Grant			16351 RFE 57849	-	36,312
2015 Emergency Management Performance Grant			C44P-4-344B	-	15,077
2015 Emergency Management Performance Grant			C44P-5-666B	-	6
Total - Emergency Management Performance Grants				-	51,395
Pre-Disaster Mitigation	Indiana Department of Homeland Security	97.047			
FY2013 Pre-Disaster Mitigation Grant			C44P-5-797B	-	9,880
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067			
2014 Homeland Security Grant			C44P-5-666B	-	5,000
2015 Homeland Security Grant			14809 RFE 55878	-	9,900
Total - Homeland Security Grant Program				-	14,900
Total - Department of Homeland Security				-	76,175
Total federal awards expended				\$ -	\$ 1,247,693

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

BARTHOLOMEW COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

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

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

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

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statement:

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

Federal Awards:

Internal control over major program:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Any audit finding disclosed that is required to be reported in accordance with section 2 CFR 200.516(a)?	no

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

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

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

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

**Section II - Financial Statement Findings**

**FINDING 2016-001**

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

*Repeat Finding*

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

*Condition*

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

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Context*

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

1. The federal expenditures for 8 programs were overstated in the aggregate amount of \$225,055.
2. The federal expenditures for 2 programs were understated in the aggregate amount of \$29,769.
3. The federal expenditures for 17 programs were omitted in the aggregate amount \$636,641.
4. Three state grants were incorrectly reported as federal grants.
5. One federal grant and its federal expenditures was listed more than once.
6. Five federal grants listed the wrong pass-through entity identifying number.

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

*Criteria*

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

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

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

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

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities. . . .

- Accurate and timely recording of transactions. . . ."

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. . . ."

BARTHOLOMEW 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*

The County's management had not established a system of internal control that would have ensured proper reporting of the SEFA.

*Effect*

The failure to establish and properly implement internal controls enabled material misstatements to go undetected. The SEFA contained the errors identified in the *Context*.

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Recommendation*

We recommended that the County's management establish controls to ensure accurate reporting of the SEFA.

*Views of Responsible Officials*

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

**FINDING 2016-002**

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

*Repeat Finding*

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

*Condition*

There were deficiencies in the internal control system of the County Auditor's office related to financial transactions and reporting.

*Annual Financial Report*

One employee prepared and submitted the County's financial information into the Indiana Gateway for Government Units financial reporting system, which was the source of the Annual Financial Report and financial statement, without an oversight, review, or approval process.

*Self-Insurance Fund Transactions*

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

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

Monthly reconciliations were not reviewed or approved by someone other than the person completing the reconciliations. This was the case for the entire audit period.

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Context*

Due to the lack of internal controls, the Annual Financial Report contained the following errors:

1. Receipts and disbursements of the payroll deductions and net pay funds were not recorded. As a result, the receipt and disbursement transactions reported in both the County's ledger and financial statement were understated by \$33,062,768.
2. The Clerk of the Circuit Court trust account receipts were overstated by \$1,300,783; disbursements were understated by \$553,991. The ISETS receipts and disbursements were understated by \$1,477,863 and \$1,472,689, respectively.
3. Receipts and disbursements of the County's Dunn & Associates Insurance fund were understated by \$86,591 and \$12,418, respectively.
4. The County Treasurer did not prepare and submit to the County Auditor a supplemental Annual Financial Report showing receipt of the after-settlement collections as reflected in the County Treasurer's Cash Book at December 31, 2016. As a result, the receipts, disbursements, and ending cash and investment balance of the County Treasurer fund were understated by \$1,958,714, \$2,189,448, and \$1,958,714, respectively.

Audit adjustments were proposed, accepted by the County Auditor, and made to the financial statement.

*Criteria*

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

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

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

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

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

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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

*Cause*

The County's management had not established a proper system of internal control to ensure proper financial transactions and reporting.

*Effect*

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

*Recommendation*

We recommended that the County establish a system of internal controls related to 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 2016-003**

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

*Condition*

There were deficiencies in the internal control system of the County Treasurer related to financial transactions and reporting. The County had not separated incompatible activities related to cash and investments of the financial statement.

One employee performed the reconciliations of the depository account balance with the record balance. There were no controls in place, such as an oversight, review, or approval process, over the bank reconciliations.

*Context*

The lack of controls was a systemic issue 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:

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

"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 that segregated key functions.

*Effect*

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

*Recommendation*

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

*Views of Responsible Officials*

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

**FINDING 2016-004**

Subject: Financial Transactions and Reporting - Clerk of the Circuit Court  
Audit Finding: Material Weakness, Noncompliance

*Repeat Finding*

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

*Condition*

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

*Context*

Due to the lack of internal controls, the Clerk's trust fund beginning cash balance, receipts, and ending balance were overstated by \$889,904, \$1,300,783, and \$2,744,678, respectively.

BARTHOLOMEW 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. . . ."

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

*Cause*

The Clerk had not established a proper system of internal control related to financial transactions and reporting.

*Effect*

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

*Recommendation*

We recommended that the Clerk establish a system of internal controls related to 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.

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

No matters are reportable.

#### AUDITEE-PREPARED DOCUMENTS

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



BARTHLOMEW COUNTY AUDITOR

BARBARA J. HACKMAN, AUDITOR

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

***FINDING 2015-001***

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

Status of Audit Finding:

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

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

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

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

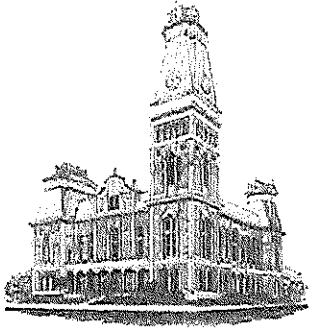
\_\_\_\_\_  
Auditor

(Title)

\_\_\_\_\_  
October 11, 2018

(Date)

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



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

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

#### **FINDING 2015-002**

Fiscal year in which the finding initially occurred: 2014  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:  
Contact Person Responsible for Corrective Action: Jay Phelps, Clerk  
Contact Phone Number: (812) 379-1600

#### Status of Audit Finding:

Since 2016, the status of the duties related to the daily and monthly reconciliation, preparing deposits, and disbursing checks is ongoing. The Clerk and Chief Deputy Clerk is signing off on all daily reconciliations of the office. The Chief Deputy Clerk and the Small Claims Administrator are signing off on all check registers. This segregation of duties allows more than one person to review the finances, and minimizes the risk of fraud.

Since 2016, all initial ISETS financial reports prepared by the Child Support Supervisor are ongoing and is now being reviewed daily by the Clerk. The Clerk is verifying what is on the reports to make sure they match what is on the bank and deposit statements. The Clerk is then signing and stamping each report for approval. This allows for more than one person to check these reports in order to minimize the possibility of irregularities from going undetected and unnoticed.

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

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

*October 16, 2018*  
\_\_\_\_\_  
(Date)

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



BARTHOLOMEW COUNTY AUDITOR

BARBARA J. HACKMAN, AUDITOR

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2015-003**

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

Status of Audit Finding:


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

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

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

A risk assessment was done and steps have been taken to identify significant risks and implement procedures for a corrective action plan.

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

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

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

\_\_\_\_\_  
October 11, 2018  
(Date)

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



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2015-004**


Fiscal year in which the finding initially occurred: 2015  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Dept of Child Services  
Contact Person Responsible for Corrective Action: Barbara J Hackman  
Contact Phone Number: 812-379-1510

Status of Audit Finding:

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

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

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

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

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

\_\_\_\_\_  
October 9, 2018  
(Date)

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



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

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

#### **FINDING 2015-004**

Fiscal year in which the finding initially occurred: 2015  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:  
Contact Person Responsible for Corrective Action: Jay Phelps, Clerk  
Contact Phone Number: (812) 379-1600

#### Status of Audit Finding:

Since 2016, the Bartholomew County Clerk and Office Manager is reviewing and then signing off on all supporting documentation regarding all IV-D related financial activities, such as salaries, time sheets, invoices, quarterly incentive reports that have been prepared by our vendor Malcon. The Office Manager and the Clerk review the documents for accuracy, and place check marks and signatures once they approve them. This ensures financial accountability by proofing the work that Malcon submits to our office, as well as having two different people sign off on the documentation.

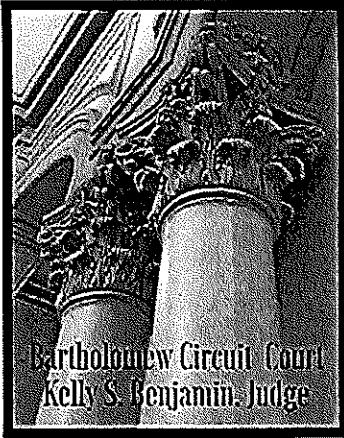
As of January 1, 2018, once we approved these forms, they are electronically signed on the Indiana Child Support Bureau IV-D website.

Jay Phelps  
(Signature)

County Clerk  
(Title)

October 16, 2018  
(Date)

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



# Bartholomew Circuit Court

*Kelly S. Benjamin, Judge*

234 Washington Street  
 Columbus, Indiana 47201  
 (812) 379-1605

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2015-004**

Fiscal year in which the finding initially occurred: 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Dept of Child Services

Contact Person Responsible for Corrective Action: Candy Taylor/Tammy Johannesen / *Courtney Naderman*

Contact Phone Number: (812) 565-5603 and (812) 565-5633

Status of Audit Finding:

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

The training of personnel concerning internal control standards and procedures for completing and certifying reports has been implemented with the current staff.

We will continue to meet the required aspects of the Internal Control Standards over the grant agreement (the Cooperative Agreement) and the compliance requirements related to Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Period of Performance, and Reporting. Specifically, the Circuit Court Office Manager will review the claims as allowed or unallowed as prepared by the IVD Court Reporter before review of the supervising Judge.

*Kelly Benjamin*  
 \_\_\_\_\_  
 (Signature)

Judge

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

10/15/18

\_\_\_\_\_  
 (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).)



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

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

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OFFICE OF THE PROSECUTING ATTORNEY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING** 2015-004.

Fiscal year in which the finding initially occurred: 2015

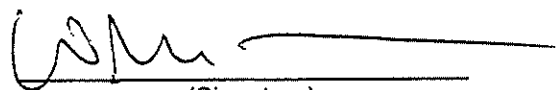
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Child Service

Contact Person Responsible for Corrective Action: William Nash and/or Brenda Mijares

Contact Phone Number: 812-379-1670

Status of Audit Finding:

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

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

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

10/16/18  
\_\_\_\_\_  
(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).)



CORRECTIVE ACTION PLAN

**FINDING 2016-001**

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

Views of Responsible Official:

I agree with the findings as listed.

Description of Corrective Action Plan:

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

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

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

Anticipated Completion Date: A continuing process.

Barbara J. Hackman  
(Signature)

Auditor  
(Title)

12/3/2018  
(Date)



CORRECTIVE ACTION PLAN

**FINDING 2016-002**

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

Views of Responsible Official:

I agree with the findings as listed.

Description of Corrective Action Plan:

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

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

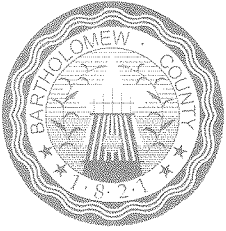
We will continue to strive to meet the required aspects of the Internal Control Standards and will put into place a proper system that will be helpful in creating efficiencies so that any errors are detected and corrective measures are made as needed.

Anticipated Completion Date: A continuing process

Barbara J. Hackman  
(Signature)

Auditor  
(Title)

12/3/2018  
(Date)



BARTHOLOMEW COUNTY TREASURER

PIA O'CONNOR, TREASURER  
KARI SPURGEON, CHIEF DEPUTY

CORRECTIVE ACTION PLAN

**FINDING 2016-003**

Contact Person Responsible for Corrective Action: **Pia M. O'Connor, CPA, MBA**  
Contact Phone Number: **812-379-1530**

Views of Responsible Official:

I agree with the finding but want to point out that review or oversight has always been in place throughout my tenure, however may not have always been documented. Further, the State Board of Accounts did not provide their minimum level of internal control standards and guidance manual until late 2015. Mandated implementation of such was in 2016. Specific guidance for this issue was not provided until July of 2017.

Description of Corrective Action Plan:

A thorough review of the bank reconciliations continues to be performed each month by the Treasurer. To prove as such, each reconciliation is initialed and dated.

Anticipated Completion Date: Completed

(Signature)

Treasurer

(Title)

November 29, 2018

(Date)



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

BARTHOLOMEW COUNTY CLERK CORRECTIVE ACTION PLAN


**FINDING 2016-004**

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

Views of Responsible Official: We believe that the following write-up in regards to the overstatement of \$889,904, \$1,300,783, and \$2,744,678 was not due to the lack of internal controls, but a lack of our vendor Odyssey, which is ran by the Office of the Indiana Supreme Court, not setting us up with the proper dollar amounts to begin with when transferring our account from CSI to Odyssey. We had just begun using this case new management system, and we were unfamiliar on how to do the reporting at the time. We reached out to Odyssey and they specifically instructed us on how to input these numbers.

Description of Corrective Action Plan: This is no longer an issue because we are now fully utilizing Odyssey and our numbers are accurately accounted for. There was not an issue with the 2017 AFR.

Anticipated Completion Date: January 1, 2018

  
(Signature)

*Bartholomew County Clerk*  
(Title)

*November 30, 2018*  
(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/>.