

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, 2017 to December 31, 2017



FILED
02/01/2019

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SCHEDULE OF OFFICIALS

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



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, 2017, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2017.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

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

Other Information

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



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, 2017, 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 2017-001 and 2017-002, that we consider to be material weaknesses.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2017-001 and 2017-002.

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, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Sheriff's Inmate Trust	\$ 30,366	\$ 438,316	\$ 449,417	\$ 19,265
Jail Commissary	72,845	170,065	124,436	118,474
General	3,883,997	22,474,390	22,090,955	4,267,432
Accident Report	22,039	12,191	13,821	20,409
CAGIT County Certified Shares	686,152	30,957	717,109	-
CEDIT County Share	1,383,785	163,054	1,546,839	-
City and Town Court Costs	9,775	19,256	19,583	9,448
Clerk's Records Perpetuation	169,695	56,485	59,696	166,484
Community Corrections	250,633	1,616,431	1,603,642	263,422
Community Transition Program	3,275	69,350	72,625	-
Sales Disclosure - County Share	96,805	9,945	-	106,750
Covered Bridge	28,500	1,850	-	30,350
Cumulative Bridge	2,659,415	2,261,970	1,415,995	3,505,390
Drug Free Community	42,481	39,054	36,896	44,639
Emergency Planning/Right To Know	38,549	7,457	1,319	44,687
Firearms Training	30,033	18,438	16,685	31,786
General Drain Improvement	243,215	150,450	42,564	351,101
Health	589,322	1,297,007	1,508,733	377,596
Identification Security Protection	148,516	8,813	-	157,329
Local Health Maintenance	184,770	26,090	68,397	142,463
Local Road and Street	441,728	654,402	426,300	669,830
Medical Care for Inmates	1,014	2,260	-	3,274
Misdemeanant	44,212	45,435	-	89,647
Motor Vehicle Highway	544,161	3,526,757	3,344,105	726,813
Park Nonreverting Capital	7,079	-	-	7,079
Park Nonreverting Operating	64,637	39,511	31,851	72,297
Plat Book	2,078	1,069	-	3,147
Rainy Day	3,368,409	686,153	-	4,054,562
Reassessment - 2015	314,126	319,003	480,202	152,927
Recorder's Records Perpetuation	280,763	152,973	153,742	279,994
COUNTY RIVERBOAT REVENUE	430,616	172,057	592,262	10,411
Sex and Violent Offender Administration	6,692	3,839	4,373	6,158
Storm Water Management Operating	-	60,278	60,278	-
Additional Excise Tax Judgments	4,375	-	-	4,375
Supplemental Public Defender Services	131,598	34,790	42,760	123,628
Surplus Tax	79,698	50,686	45,596	84,788
Surveyor's Corner Perpetuation	43,976	34,305	3,682	74,599
Tax Sale Fees	42,720	9,469	8,053	44,136
Tax Sale Redemption	(3,044)	67,045	64,601	(600)
Tax Sale Surplus	679,658	432,348	494,044	617,962
Local Health Department Trust Account	195,811	19,304	34,128	180,987
Vehicle Inspection	2,926	1,620	-	4,546
Guardian Ad Litem	700	68,815	69,515	-
Election and Registration	208,035	41,435	99,002	150,468
County Elected Officials Training	27,729	8,813	4,276	32,266
County Offender Transportation Fund	4,563	938	-	5,501
Statewide 911	(49,933)	1,697,310	1,784,390	(137,013)
Adult Probation Administrative	1,137	50,362	26,000	25,499
Juvenile Probation Administrative	2,238	3,167	5,310	95
Supplemental Juvenile Probation Services	948	11,028	11,885	91
Alternative Dispute Resolution	5,505	8,239	-	13,744
County User Fee	548,567	249,028	199,692	597,903
Robert Tellman Reconstruction Phase 1	-	62,484	62,484	-
Donations	131,664	6,295	13,180	124,779
Debt Service	1,025,824	1,628,846	1,811,000	843,670
Payroll Clearing	-	17,010,161	17,010,161	-
Group Health Insurance	-	621,965	621,965	-
United Way W/H	-	2,318	2,318	-
Direct Deposit W/H	-	12,114,158	12,114,158	-
Deferred Compensation W/H	-	395,021	395,021	-

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

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Federal Income Tax W/H	-	1,801,264	1,801,264	-
FICA W/H	-	1,238,740	1,238,740	-
Local Option Tax W/H	-	206,480	206,480	-
PERF Annuity Voluntary	-	4,884	4,884	-
State Income Tax W/H	-	530,137	530,137	-
Garnishments W/H	-	95,194	95,194	-
Settlement	-	104,323,430	104,323,430	-
CVET	-	340,521	340,521	-
State Welfare Excise Tax	-	3,040,374	3,040,374	-
Sewage Collections	1,245	43,889	44,710	424
Financial Institution Tax	-	151,758	151,758	-
HOMESTEAD CREDIT FU	18,149	-	-	18,149
State Fines and Forfeitures	1,280	15,710	15,634	1,356
Infraction Judgements	6,140	73,198	73,804	5,534
Overweight Vehicle Fines	-	2,641	2,641	-
Special Death Benefit	330	3,290	3,365	255
Sales Disclosure - State Share	1,170	10,015	10,665	520
Coroners Training & Con't Education	746	10,108	9,986	868
Interstate Compact - State Share	-	1,893	1,380	513
Mortgage Recording Fees - State Share	728	7,780	7,860	648
Sex and Violent Offender Admin - State	5	427	421	11
Child Restraint Violations Fines	-	1,000	875	125
Education Plate Fees Agency	57	1,013	881	189
Riverboat Revenue Sharing	387	454,922	455,309	-
Innkeepers Tax Collections	114,760	1,528,774	1,534,923	108,611
Judgments Due Law Enforcement	3,454	19,177	4,659	17,972
LOIT Special Distribution	946,295	-	687,122	259,173
LIT Certified Shares	-	22,399,734	22,399,734	-
LIT Economic Development (County)	-	3,071,265	1,500,000	1,571,265
LIT Economic Development	-	5,616,566	5,616,566	-
City/Town Ordinance Violations Fines	455	8,620	8,590	485
93.563 Prosecutor PCA	2,896	1,796	1,305	3,387
93.563 ARRA Prosecutor IV-D Incentive	39,201	-	11,910	27,291
93.563 Title IV-D Incentive	149,834	27,048	6,650	170,232
93.563 Prosecutor IV-D Incentive-Post Oct '99	120,520	40,692	22,694	138,518
93.563 Clerk IV-D Incentive-Post Oct '99	131,204	27,048	22,401	135,851
93.069 Public Health Preparedness	34,445	30,541	39,682	25,304
Alcohol and Drug Services	5,295	91,380	93,316	3,359
Adult Probation Service	10,490	330,028	340,086	432
Martin Holder Maint	833	7,157	7,990	-
Comm Corrections Juvenile	13,086	63,631	60,404	16,313
Equitable Share Prosecutor	6,969	-	3,840	3,129
Comm Correction/Project Income	(51,380)	605,594	548,023	6,191
16.593 ICJI WRAP Grant	(27,628)	53,105	41,080	(15,603)
County Treasurer	1,958,714	2,887,739	1,958,714	2,887,739
JURY PAY SUPPLEMENT	37,521	190	1,362	36,349
PRETRIAL DIVERSION	15,994	88,515	75,618	28,891
INFORMAL ADJ/JUV PR	387	2,000	1,961	426
McQUEEN DRAIN	-	15	15	-
MARY McQUEEN DRAIN	1,966	135	-	2,101
STRIETELMEIER-WILSON MAINTENANCE	1,478	180	-	1,658
JOSEPH ANTHONY DRAIN	31,118	298	1,027	30,389
EDWARD ARMUTH DRAIN	23,562	1,589	25,151	-
ARMUTH-SCHUDER MAINT 1	8,071	49	5,001	3,119
BIG TOUGH DRAIN	-	7,958	7,958	-
HARDIN S LINKE (BRUSH CR)	2,662	26	-	2,688
CLIFFORD MAINT DRAIN	-	1,728	1,728	-
DENOIS CREEK DRAIN	117,535	78,965	3,316	193,184
OPOSSUM CREEK DRAIN	-	30,219	30,219	-
CHAMBERS DRAIN	-	9,529	9,529	-

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

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
DRIFTWOOD DRAIN	-	1,964	1,964	-
CLARENCE HALL DRAIN	-	11,964	10,652	1,312
HENRY LOESCH DRAIN	1,898	4,900	2,011	4,787
CHARLES ROSS DRAIN	2,703	26	-	2,729
SLOAN BRANCH DRAIN	1,376	14,863	14,630	1,609
ELLEN STOBO DRAIN	-	1,326	72	1,254
TELLMAN MAINT DRAIN	11,425	5,097	16,522	-
WALESBORO MAINT DRAIN	20,945	2,254	23,199	-
LITTLE TOUGH MAINT	12,004	114	648	11,470
EAST CLIFFORD DRAIN	-	908	908	-
CLIFTY FARMS MAINT	5,081	50	-	5,131
EAST CLIFFORD DRAIN	8,490	993	-	9,483
16.588 STOP VIOLENC	(10,680)	46,909	45,940	(9,711)
EDITH ROSS MEMORIAL	8,687	84	-	8,771
93.041 ADULT PROTECTIVE SERVICES	(93,789)	249,838	227,144	(71,095)
REAL PROPERTY ENDORSEMENT	52,020	15,675	7,038	60,657
TELECOMM NON-REVERT	387,589	156,637	93,162	451,064
SHERIFF NON-REVERTI	2,759	-	1,493	1,266
EROSION AND SEDIMEN	5,555	4,100	3,350	6,305
COMMISSIONERS CERTIFICATE SALE	11,039	-	-	11,039
93.586 COURT IMPROVEMENT GRANT	5,644	16,031	16,123	5,552
Clerk of the Circuit Court	1,075,598	7,228,960	7,197,152	1,107,406
ISETS	24,058	1,435,345	1,437,918	21,485
Dunn & Associates Insurance	760,052	7,328,606	6,857,335	1,231,323
Juvenile Alternatives to Detention Initiatives	36,970	68,036	75,873	29,133
97.042 C44P-4-344B	(27)	16,415	16,814	(426)
Cell Tower Lease Fund	52,656	24,626	-	77,282
Clifford Drain Reconstruction Line B	-	34,600	34,600	-
97.073 C44P-5-666B	999	-	-	999
CDFA 93.268 Immunization Program Fund	(584)	59,199	67,319	(8,704)
State Street Annex Project	23,100	-	-	23,100
Employee Trust Account (ETA)	1,200,000	3,500,004	3,591,851	1,108,153
CFDA 16.575 VOCA Grant	17,869	87,794	56,657	49,006
CFDA 20.616 OPO Grant	883	8,881	11,607	(1,843)
CFDA 20.601 DUI Task Force	(3,345)	1,805	(1,540)	-
Pre-Trial Release Grant	35,423	207,775	181,241	61,957
Veterans Court Collections	980	3,358	-	4,338
97.047 EMC-2014-PC-0007	(1,387)	3,293	-	1,906
Veterans Court Fund	7,332	76,408	40,806	42,934
Veterans Treatment Court Grant	3,365	85,262	82,665	5,962
IPCA	-	3,956	-	3,956
16.523 Incentives and Sanctions	37	-	-	37
Grant#15-GCF-LPA-02	225,433	-	225,433	-
Hardin Linke Maintenance	-	4,288	4,288	-
Sidney Branch Regulated Drain	-	5,433	-	5,433
20.703 HM-HMP-0548-16-01-00	-	20,799	14,993	5,806
97.042 EMPGP	-	3,000	8,798	(5,798)
Rental Payment	-	52,818	8,592	44,226
Drug Seizure/Forfeitures	-	4,309	350	3,959
CASA CJI Grant	-	23,674	23,674	-
2007 LETPP	652	-	-	652
Bartholomew Co. PreTrial II	-	25,000	8,333	16,667
Bartholomew REMC Trust Inc.	-	6,000	6,000	-
97.067 Active Shooter Grant	-	45,090	45,090	-
IDHS Foundation 2017 Grant	-	-	1,854	(1,854)
Totals	<u>\$ 26,787,162</u>	<u>\$ 239,453,682</u>	<u>\$ 237,700,492</u>	<u>\$ 28,540,352</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, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants,

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

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

E. Disbursements

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

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

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

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

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

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

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

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

Funding Policy and Annual Pension Cost

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

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Negative Disbursements

The financial statement contains some disbursements which appear as negative entries. This is a result of the correction of errors from prior periods. The errors made in the prior period were corrected by reversing the original entry. Since the original entry and the corrections were made in separate periods, a negative disbursement was shown in the current period.

Note 8. 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 expenditures made by the County were not received by December 31, 2017. Additionally, the Tax Sale Redemption fund was overspent as a result of disbursements exceeding anticipated revenues.

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 2017 totaled \$1,878,644.

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.

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, 2017

	Sheriffs Inmate Trust	Jail Commissary	General	Accident Report	CAGIT County Certified Shares	CEDIT County Share
Cash and investments - beginning	\$ 30,366	\$ 72,845	\$ 3,883,997	\$ 22,039	\$ 686,152	\$ 1,383,785
Receipts:						
Taxes	-	-	13,998,899	-	-	163,054
Licenses and permits	-	-	130,358	-	-	-
Intergovernmental receipts	-	-	6,300,171	-	-	-
Charges for services	-	-	1,349,536	12,191	-	-
Fines and forfeits	-	-	240,201	-	-	-
Other receipts	438,316	170,065	455,225	-	30,957	-
Total receipts	438,316	170,065	22,474,390	12,191	30,957	163,054
Disbursements:						
Personal services	-	-	14,609,194	-	30,956	-
Supplies	-	-	752,739	-	-	16,352
Other services and charges	-	-	4,828,310	-	-	209,685
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	206,444	-	-	1,320,802
Other disbursements	449,417	124,436	1,694,268	13,821	686,153	-
Total disbursements	449,417	124,436	22,090,955	13,821	717,109	1,546,839
Excess (deficiency) of receipts over disbursements	(11,101)	45,629	383,435	(1,630)	(686,152)	(1,383,785)
Cash and investments - ending	\$ 19,265	\$ 118,474	\$ 4,267,432	\$ 20,409	\$ -	\$ -

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

	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Sales Disclosure - County Share	Covered Bridge
Cash and investments - beginning	\$ 9,775	\$ 169,695	\$ 250,633	\$ 3,275	\$ 96,805	\$ 28,500
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,616,431	69,350	-	-
Charges for services	-	-	-	-	9,945	1,850
Fines and forfeits	19,256	56,485	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	19,256	56,485	1,616,431	69,350	9,945	1,850
Disbursements:						
Personal services	-	59,696	1,362,595	-	-	-
Supplies	-	-	30,875	-	-	-
Other services and charges	-	-	131,034	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	79,138	-	-	-
Other disbursements	19,583	-	-	72,625	-	-
Total disbursements	19,583	59,696	1,603,642	72,625	-	-
Excess (deficiency) of receipts over disbursements	(327)	(3,211)	12,789	(3,275)	9,945	1,850
Cash and investments - ending	\$ 9,448	\$ 166,484	\$ 263,422	\$ -	\$ 106,750	\$ 30,350

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

	Cumulative Bridge	Drug Free Community	Emergency Planning/Right To Know	Firearms Training	General Drain Improvement	Health
Cash and investments - beginning	\$ 2,659,415	\$ 42,481	\$ 38,549	\$ 30,033	\$ 243,215	\$ 589,322
Receipts:						
Taxes	1,647,910	-	-	-	-	951,400
Licenses and permits	-	-	-	18,438	-	-
Intergovernmental receipts	174,631	-	7,457	-	-	1,580
Charges for services	-	-	-	-	-	325,029
Fines and forfeits	-	39,054	-	-	-	-
Other receipts	439,429	-	-	-	150,450	18,998
Total receipts	2,261,970	39,054	7,457	18,438	150,450	1,297,007
Disbursements:						
Personal services	173,511	-	-	-	-	1,276,104
Supplies	150,293	-	-	-	1,842	148,898
Other services and charges	258,214	36,896	1,319	-	-	73,287
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	833,592	-	-	-	-	9,000
Other disbursements	385	-	-	16,685	40,722	1,444
Total disbursements	1,415,995	36,896	1,319	16,685	42,564	1,508,733
Excess (deficiency) of receipts over disbursements	845,975	2,158	6,138	1,753	107,886	(211,726)
Cash and investments - ending	\$ 3,505,390	\$ 44,639	\$ 44,687	\$ 31,786	\$ 351,101	\$ 377,596

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

	Identification Security Protection	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 148,516	\$ 184,770	\$ 441,728	\$ 1,014	\$ 44,212	\$ 544,161
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	24,430	641,379	-	45,435	3,350,525
Charges for services	8,813	-	-	2,260	-	34,846
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,660	13,023	-	-	141,386
Total receipts	<u>8,813</u>	<u>26,090</u>	<u>654,402</u>	<u>2,260</u>	<u>45,435</u>	<u>3,526,757</u>
Disbursements:						
Personal services	-	34,609	-	-	-	1,319,196
Supplies	-	5,555	-	-	-	462,552
Other services and charges	-	3,328	-	-	-	415,807
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	24,905	426,300	-	-	1,139,002
Other disbursements	-	-	-	-	-	7,548
Total disbursements	<u>-</u>	<u>68,397</u>	<u>426,300</u>	<u>-</u>	<u>-</u>	<u>3,344,105</u>
Excess (deficiency) of receipts over disbursements	<u>8,813</u>	<u>(42,307)</u>	<u>228,102</u>	<u>2,260</u>	<u>45,435</u>	<u>182,652</u>
Cash and investments - ending	<u>\$ 157,329</u>	<u>\$ 142,463</u>	<u>\$ 669,830</u>	<u>\$ 3,274</u>	<u>\$ 89,647</u>	<u>\$ 726,813</u>

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

	Park Nonreverting Capital	Park Nonreverting Operating	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 7,079	\$ 64,637	\$ 2,078	\$ 3,368,409	\$ 314,126	\$ 280,763
Receipts:						
Taxes	-	-	-	-	316,321	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	524	-
Charges for services	-	39,511	1,069	-	-	152,973
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	686,153	2,158	-
Total receipts	-	39,511	1,069	686,153	319,003	152,973
Disbursements:						
Personal services	-	-	-	-	91,529	11,498
Supplies	-	-	-	-	10	-
Other services and charges	-	-	-	-	388,663	16,995
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	31,851	-	-	-	-
Other disbursements	-	-	-	-	-	125,249
Total disbursements	-	31,851	-	-	480,202	153,742
Excess (deficiency) of receipts over disbursements	-	7,660	1,069	686,153	(161,199)	(769)
Cash and investments - ending	\$ 7,079	\$ 72,297	\$ 3,147	\$ 4,054,562	\$ 152,927	\$ 279,994

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

	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	\$ 430,616	\$ 6,692	\$ -	\$ 4,375	\$ 131,598	\$ 79,698
Receipts:						
Taxes	-	-	60,278	-	-	48,858
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	172,057	-	-	-	-	-
Charges for services	-	3,839	-	-	-	-
Fines and forfeits	-	-	-	-	34,790	-
Other receipts	-	-	-	-	-	1,828
Total receipts	172,057	3,839	60,278	-	34,790	50,686
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	4,373	-	-	-	-
Other services and charges	-	-	-	-	42,760	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	432,821	-	-	-	-	-
Other disbursements	159,441	-	60,278	-	-	45,596
Total disbursements	592,262	4,373	60,278	-	42,760	45,596
Excess (deficiency) of receipts over disbursements	(420,205)	(534)	-	-	(7,970)	5,090
Cash and investments - ending	\$ 10,411	\$ 6,158	\$ -	\$ 4,375	\$ 123,628	\$ 84,788

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

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection
Cash and investments - beginning	\$ 43,976	\$ 42,720	\$ (3,044)	\$ 679,658	\$ 195,811	\$ 2,926
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	34,305	-	-	-	17,417	1,620
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	9,469	67,045	432,348	1,887	-
Total receipts	34,305	9,469	67,045	432,348	19,304	1,620
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	804	-	-	-	16,692	-
Other services and charges	2,878	8,053	-	-	11,311	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	6,125	-
Other disbursements	-	-	64,601	494,044	-	-
Total disbursements	3,682	8,053	64,601	494,044	34,128	-
Excess (deficiency) of receipts over disbursements	30,623	1,416	2,444	(61,696)	(14,824)	1,620
Cash and investments - ending	\$ 74,599	\$ 44,136	\$ (600)	\$ 617,962	\$ 180,987	\$ 4,546

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

	Guardian Ad Litem	Election and Registration	County Elected Officials Training	County Offender Transportation Fund	Statewide 911	Adult Probation Administrative
Cash and investments - beginning	\$ 700	\$ 208,035	\$ 27,729	\$ 4,563	\$ (49,933)	\$ 1,137
Receipts:						
Taxes	-	39,564	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	68,815	66	-	-	-	-
Charges for services	-	-	8,813	-	1,646,432	-
Fines and forfeits	-	-	-	938	-	50,362
Other receipts	-	1,805	-	-	50,878	-
Total receipts	<u>68,815</u>	<u>41,435</u>	<u>8,813</u>	<u>938</u>	<u>1,697,310</u>	<u>50,362</u>
Disbursements:						
Personal services	-	55,991	-	-	1,548,785	-
Supplies	-	451	-	-	1,805	-
Other services and charges	-	42,560	4,276	-	222,813	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	10,987	-
Other disbursements	69,515	-	-	-	-	26,000
Total disbursements	<u>69,515</u>	<u>99,002</u>	<u>4,276</u>	<u>-</u>	<u>1,784,390</u>	<u>26,000</u>
Excess (deficiency) of receipts over disbursements	<u>(700)</u>	<u>(57,567)</u>	<u>4,537</u>	<u>938</u>	<u>(87,080)</u>	<u>24,362</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 150,468</u>	<u>\$ 32,266</u>	<u>\$ 5,501</u>	<u>\$ (137,013)</u>	<u>\$ 25,499</u>

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

	Juvenile Probation Administrative	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee	Robert Tellman Reconstruction Phase 1	Donations
Cash and investments - beginning	\$ 2,238	\$ 948	\$ 5,505	\$ 548,567	\$ -	\$ 131,664
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	62,484	-
Fines and forfeits	3,167	5,676	8,151	249,028	-	-
Other receipts	-	5,352	88	-	-	6,295
Total receipts	3,167	11,028	8,239	249,028	62,484	6,295
Disbursements:						
Personal services	-	11,885	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,310	-	-	199,692	62,484	13,180
Total disbursements	5,310	11,885	-	199,692	62,484	13,180
Excess (deficiency) of receipts over disbursements	(2,143)	(857)	8,239	49,336	-	(6,885)
Cash and investments - ending	\$ 95	\$ 91	\$ 13,744	\$ 597,903	\$ -	\$ 124,779

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

	Debt Service	Payroll Clearing	Group Health Insurance	United Way W/H	Direct Deposit W/H	Deferred Compensation W/H
Cash and investments - beginning	\$ 1,025,824	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	1,616,328	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,578	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,940	17,010,161	621,965	2,318	12,114,158	395,021
Total receipts	1,628,846	17,010,161	621,965	2,318	12,114,158	395,021
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	1,811,000	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	17,010,161	621,965	2,318	12,114,158	395,021
Total disbursements	1,811,000	17,010,161	621,965	2,318	12,114,158	395,021
Excess (deficiency) of receipts over disbursements	(182,154)	-	-	-	-	-
Cash and investments - ending	\$ 843,670	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Federal Income Tax W/H	FICA W/H	Local Option Tax W/H	PERF Annuity Voluntary	State Income Tax W/H	Garnishments W/H
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,801,264	1,238,740	206,480	4,884	530,137	95,194
Total receipts	1,801,264	1,238,740	206,480	4,884	530,137	95,194
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,801,264	1,238,740	206,480	4,884	530,137	95,194
Total disbursements	1,801,264	1,238,740	206,480	4,884	530,137	95,194
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Settlement	CVET	State Welfare Excise Tax	Sewage Collections	Financial Institution Tax	HOMESTEAD CREDIT FU
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,245	\$ -	\$ 18,149
Receipts:						
Taxes	97,520,895	-	3,040,374	43,889	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	6,802,535	340,521	-	-	151,758	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>104,323,430</u>	<u>340,521</u>	<u>3,040,374</u>	<u>43,889</u>	<u>151,758</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	44,710	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>104,323,430</u>	<u>340,521</u>	<u>3,040,374</u>	<u>-</u>	<u>151,758</u>	<u>-</u>
Total disbursements	<u>104,323,430</u>	<u>340,521</u>	<u>3,040,374</u>	<u>44,710</u>	<u>151,758</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(821)	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 424</u>	<u>\$ -</u>	<u>\$ 18,149</u>

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

	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ 1,280	\$ 6,140	\$ -	\$ 330	\$ 1,170	\$ 746
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	10,108
Fines and forfeits	15,710	73,198	2,641	3,290	10,015	-
Other receipts	-	-	-	-	-	-
Total receipts	15,710	73,198	2,641	3,290	10,015	10,108
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	15,634	73,804	2,641	3,365	10,665	9,986
Total disbursements	15,634	73,804	2,641	3,365	10,665	9,986
Excess (deficiency) of receipts over disbursements	76	(606)	-	(75)	(650)	122
Cash and investments - ending	\$ 1,356	\$ 5,534	\$ -	\$ 255	\$ 520	\$ 868

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

	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ -	\$ 728	\$ 5	\$ -	\$ 57	\$ 387
Receipts:						
Taxes	-	-	-	-	1,013	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	454,922
Charges for services	-	7,780	427	-	-	-
Fines and forfeits	1,893	-	-	1,000	-	-
Other receipts	-	-	-	-	-	-
Total receipts	1,893	7,780	427	1,000	1,013	454,922
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,380	7,860	421	875	881	455,309
Total disbursements	1,380	7,860	421	875	881	455,309
Excess (deficiency) of receipts over disbursements	513	(80)	6	125	132	(387)
Cash and investments - ending	\$ 513	\$ 648	\$ 11	\$ 125	\$ 189	\$ -

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

	Innkeepers Tax Collections	Judgments Due Law Enforcement	LOIT Special Distribution	LIT Certified Shares	LIT Economic Development (County)	LIT Economic Development
Cash and investments - beginning	\$ 114,760	\$ 3,454	\$ 946,295	\$ -	\$ -	\$ -
Receipts:						
Taxes	1,528,774	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	22,399,734	3,071,265	5,616,566
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	19,177	-	-	-	-
Total receipts	1,528,774	19,177	-	22,399,734	3,071,265	5,616,566
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,532,835	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	687,122	-	-	-
Other disbursements	2,088	4,659	-	22,399,734	1,500,000	5,616,566
Total disbursements	1,534,923	4,659	687,122	22,399,734	1,500,000	5,616,566
Excess (deficiency) of receipts over disbursements	(6,149)	14,518	(687,122)	-	1,571,265	-
Cash and investments - ending	\$ 108,611	\$ 17,972	\$ 259,173	\$ -	\$ 1,571,265	\$ -

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

	City/Town Ordinance Violations Fines	93.563 Prosecutor PCA	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 455	\$ 2,896	\$ 39,201	\$ 149,834	\$ 120,520	\$ 131,204
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	8,620	-	-	-	-	-
Intergovernmental receipts	-	-	-	27,048	40,692	27,048
Charges for services	-	1,796	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	8,620	1,796	-	27,048	40,692	27,048
Disbursements:						
Personal services	-	-	-	-	19,539	15,493
Supplies	-	-	-	-	-	-
Other services and charges	-	1,305	11,910	6,650	3,098	6,908
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8,590	-	-	-	57	-
Total disbursements	8,590	1,305	11,910	6,650	22,694	22,401
Excess (deficiency) of receipts over disbursements	30	491	(11,910)	20,398	17,998	4,647
Cash and investments - ending	\$ 485	\$ 3,387	\$ 27,291	\$ 170,232	\$ 138,518	\$ 135,851

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

	93.069 Public Health Preparedness	Alcohol and Drug Services	Adult Probation Service	Martin Holder Maint	Comm Corrections Juvenile	Equitable Share Prosecutor
Cash and investments - beginning	\$ 34,445	\$ 5,295	\$ 10,490	\$ 833	\$ 13,086	\$ 6,969
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	30,541	-	-	-	63,631	-
Charges for services	-	-	277,329	7,157	-	-
Fines and forfeits	-	-	21,109	-	-	-
Other receipts	-	91,380	31,590	-	-	-
Total receipts	30,541	91,380	330,028	7,157	63,631	-
Disbursements:						
Personal services	18,142	87,734	298,262	-	54,659	-
Supplies	1,882	442	1,919	6,466	-	-
Other services and charges	1,032	5,140	39,880	-	900	3,840
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	18,626	-	-	-	-	-
Other disbursements	-	-	25	1,524	4,845	-
Total disbursements	39,682	93,316	340,086	7,990	60,404	3,840
Excess (deficiency) of receipts over disbursements	(9,141)	(1,936)	(10,058)	(833)	3,227	(3,840)
Cash and investments - ending	\$ 25,304	\$ 3,359	\$ 432	\$ -	\$ 16,313	\$ 3,129

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

	Comm Correction/Project Income	16.593 ICJI WRAP Grant	County Treasurer	JURY PAY SUPPLEMENT	PRETRIAL DIVERSION	INFORMAL ADJ/JUV PR
Cash and investments - beginning	\$ (51,380)	\$ (27,628)	\$ 1,958,714	\$ 37,521	\$ 15,994	\$ 387
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	53,105	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	530,553	-	-	-	-	-
Other receipts	75,041	-	2,887,739	190	88,515	2,000
Total receipts	605,594	53,105	2,887,739	190	88,515	2,000
Disbursements:						
Personal services	520,139	28,157	-	-	75,618	-
Supplies	8,253	-	-	-	-	-
Other services and charges	19,631	12,923	-	1,362	-	1,961
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	1,958,714	-	-	-
Total disbursements	548,023	41,080	1,958,714	1,362	75,618	1,961
Excess (deficiency) of receipts over disbursements	57,571	12,025	929,025	(1,172)	12,897	39
Cash and investments - ending	\$ 6,191	\$ (15,603)	\$ 2,887,739	\$ 36,349	\$ 28,891	\$ 426

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

	McQUEEN DRAIN	MARY MCQUEEN DRAIN	STRIETELMEIER-WILSON MAINTENANCE	JOSEPH ANTHONY DRAIN	EDWARD ARMUTH DRAIN
Cash and investments - beginning	\$ -	\$ 1,966	\$ 1,478	\$ 31,118	\$ 23,562
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	15	135	180	298	1,589
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	15	135	180	298	1,589
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	1,027	25,151
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	15	-	-	-	-
Total disbursements	15	-	-	1,027	25,151
Excess (deficiency) of receipts over disbursements	-	135	180	(729)	(23,562)
Cash and investments - ending	\$ -	\$ 2,101	\$ 1,658	\$ 30,389	\$ -

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

	ARMUTH-SCHUDER MAINT 1	BIG TOUGH DRAIN	HARDIN S LINKE (BRUSH CR)	CLIFFORD MAINT DRAIN	DENOIS CREEK DRAIN	OPOSSUM CREEK DRAIN
Cash and investments - beginning	\$ 8,071	\$ -	\$ 2,662	\$ -	\$ 117,535	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	49	7,958	26	1,728	78,965	30,219
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	49	7,958	26	1,728	78,965	30,219
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	2,197	-	718	3,316	12,084
Other services and charges	5,001	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	5,761	-	1,010	-	18,135
Total disbursements	5,001	7,958	-	1,728	3,316	30,219
Excess (deficiency) of receipts over disbursements	(4,952)	-	26	-	75,649	-
Cash and investments - ending	\$ 3,119	\$ -	\$ 2,688	\$ -	\$ 193,184	\$ -

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

	CHAMBERS DRAIN	DRIFTWOOD DRAIN	CLARENCE HALL DRAIN	HENRY LOESCH DRAIN	CHARLES ROSS DRAIN	SLOAN BRANCH DRAIN
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,898	\$ 2,703	\$ 1,376
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	9,529	1,964	11,964	4,900	26	14,863
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	9,529	1,964	11,964	4,900	26	14,863
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	2,023	494	3,492	2,011	-	8,622
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	7,506	1,470	7,160	-	-	6,008
Total disbursements	9,529	1,964	10,652	2,011	-	14,630
Excess (deficiency) of receipts over disbursements	-	-	1,312	2,889	26	233
Cash and investments - ending	\$ -	\$ -	\$ 1,312	\$ 4,787	\$ 2,729	\$ 1,609

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

	ELLEN STOBO DRAIN	TELLMAN MAINT DRAIN	WALESBORO MAINT DRAIN	LITTLE TOUGH MAINT	EAST CLIFFORD DRAIN	CLIFTY FARMS MAINT
Cash and investments - beginning	\$ -	\$ 11,425	\$ 20,945	\$ 12,004	\$ -	\$ 5,081
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,326	5,097	2,254	114	908	50
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	1,326	5,097	2,254	114	908	50
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	16,522	23,199	648	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	72	-	-	-	908	-
Total disbursements	72	16,522	23,199	648	908	-
Excess (deficiency) of receipts over disbursements	1,254	(11,425)	(20,945)	(534)	-	50
Cash and investments - ending	\$ 1,254	\$ -	\$ -	\$ 11,470	\$ -	\$ 5,131

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

	EAST CLIFFORD DRAIN	16.588 STOP VIOLENC	EDITH ROSS MEMORIAL	93.041 ADULT PROTECTIVE SERVICES	REAL PROPERTY ENDORSEMENT	TELECOMM NON-REVERT
Cash and investments - beginning	\$ 8,490	\$ (10,680)	\$ 8,687	\$ (93,789)	\$ 52,020	\$ 387,589
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	156,637
Intergovernmental receipts	-	46,909	-	237,838	-	-
Charges for services	993	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	84	12,000	15,675	-
Total receipts	993	46,909	84	249,838	15,675	156,637
Disbursements:						
Personal services	-	42,711	-	216,127	-	-
Supplies	-	52	-	67	-	93,162
Other services and charges	-	3,177	-	9,324	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	1,626	-	-
Other disbursements	-	-	-	-	7,038	-
Total disbursements	-	45,940	-	227,144	7,038	93,162
Excess (deficiency) of receipts over disbursements	993	969	84	22,694	8,637	63,475
Cash and investments - ending	\$ 9,483	\$ (9,711)	\$ 8,771	\$ (71,095)	\$ 60,657	\$ 451,064

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

	SHERIFF NON-REVERTI	EROSION AND SEDIMEN	COMMISSIONERS CERTIFICATE SALE	93,586 COURT IMPROVEMENT GRANT	Clerk of the Circuit Court
Cash and investments - beginning	\$ 2,759	\$ 5,555	\$ 11,039	\$ 5,644	\$ 1,075,598
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	16,031	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	4,100	-	-	7,228,960
Total receipts	-	4,100	-	16,031	7,228,960
Disbursements:					
Personal services	-	-	-	-	-
Supplies	1,493	-	-	-	-
Other services and charges	-	3,350	-	16,123	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	7,197,152
Total disbursements	1,493	3,350	-	16,123	7,197,152
Excess (deficiency) of receipts over disbursements	(1,493)	750	-	(92)	31,808
Cash and investments - ending	\$ 1,266	\$ 6,305	\$ 11,039	\$ 5,552	\$ 1,107,406

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

	ISETS	Dunn & Associates Insurance	Juvenile Alternatives to Detention Initiatives	97.042 C44P-4-344B	Cell Tower Lease Fund	Clifford Drain Reconstruction Line B
Cash and investments - beginning	\$ 24,058	\$ 760,052	\$ 36,970	\$ (27)	\$ 52,656	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	68,036	16,415	-	-
Charges for services	-	-	-	-	24,626	34,600
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,435,345	7,328,606	-	-	-	-
Total receipts	1,435,345	7,328,606	68,036	16,415	24,626	34,600
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	1,249	-	-	-
Other services and charges	-	6,857,335	52,368	16,814	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,437,918	-	22,256	-	-	34,600
Total disbursements	1,437,918	6,857,335	75,873	16,814	-	34,600
Excess (deficiency) of receipts over disbursements	(2,573)	471,271	(7,837)	(399)	24,626	-
Cash and investments - ending	\$ 21,485	\$ 1,231,323	\$ 29,133	\$ (426)	\$ 77,282	\$ -

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

	97.073 C44P-5-666B	CFDA 93.268 Immunization Program Fund	State Street Annex Project	Employee Trust Account (ETA)	CFDA 16.575 VOCA Grant	CFDA 20.616 OPO Grant
Cash and investments - beginning	\$ 999	\$ (584)	\$ 23,100	\$ 1,200,000	\$ 17,869	\$ 883
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	59,199	-	-	87,794	8,881
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	3,500,004	-	-
Total receipts	-	59,199	-	3,500,004	87,794	8,881
Disbursements:						
Personal services	-	-	-	-	52,524	11,607
Supplies	-	12,481	-	-	649	-
Other services and charges	-	54,838	-	3,591,851	3,484	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	67,319	-	3,591,851	56,657	11,607
Excess (deficiency) of receipts over disbursements	-	(8,120)	-	(91,847)	31,137	(2,726)
Cash and investments - ending	\$ 999	\$ (8,704)	\$ 23,100	\$ 1,108,153	\$ 49,006	\$ (1,843)

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

	CFDA 20.601 DUI Task Force	Pre-Trial Release Grant	Veterans Court Collections	97.047 EMC-2014-PC-0007	Veterans Court Fund	Veterans Treatment Court Grant
Cash and investments - beginning	\$ (3,345)	\$ 35,423	\$ 980	\$ (1,387)	\$ 7,332	\$ 3,365
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	207,775	-	3,293	-	-
Charges for services	1,805	-	-	-	76,408	85,262
Fines and forfeits	-	-	2,768	-	-	-
Other receipts	-	-	590	-	-	-
Total receipts	<u>1,805</u>	<u>207,775</u>	<u>3,358</u>	<u>3,293</u>	<u>76,408</u>	<u>85,262</u>
Disbursements:						
Personal services	(1,540)	102,230	-	-	39,935	-
Supplies	-	391	-	-	-	-
Other services and charges	-	39,620	-	-	-	7,028
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	39,000	-	-	-	-
Other disbursements	-	-	-	-	871	75,637
Total disbursements	<u>(1,540)</u>	<u>181,241</u>	<u>-</u>	<u>-</u>	<u>40,806</u>	<u>82,665</u>
Excess (deficiency) of receipts over disbursements	<u>3,345</u>	<u>26,534</u>	<u>3,358</u>	<u>3,293</u>	<u>35,602</u>	<u>2,597</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 61,957</u>	<u>\$ 4,338</u>	<u>\$ 1,906</u>	<u>\$ 42,934</u>	<u>\$ 5,962</u>

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

	IPCA	16.523 Incentives and Sanctions	Grant#15-GCF-LPA-02	Hardin Linke Maintenance	Sidney Branch Regulated Drain
Cash and investments - beginning	\$ -	\$ 37	\$ 225,433	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	3,956	-	-	4,288	5,433
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>3,956</u>	<u>-</u>	<u>-</u>	<u>4,288</u>	<u>5,433</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	2,175	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	131,124	-	-
Other disbursements	-	-	94,309	2,113	-
Total disbursements	<u>-</u>	<u>-</u>	<u>225,433</u>	<u>4,288</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,956</u>	<u>-</u>	<u>(225,433)</u>	<u>-</u>	<u>5,433</u>
Cash and investments - ending	<u>\$ 3,956</u>	<u>\$ 37</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,433</u>

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

	20.703 HM-HMP-0548-16-01-00	97.042 EMPGP	Rental Payment	Drug Seizure/Forfeitures	CASA CJI Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	20,799	3,000	-	-	-
Charges for services	-	-	52,818	4,309	23,674
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>20,799</u>	<u>3,000</u>	<u>52,818</u>	<u>4,309</u>	<u>23,674</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	14,993	-	-	-	-
Other services and charges	-	8,798	8,592	350	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	23,674
Total disbursements	<u>14,993</u>	<u>8,798</u>	<u>8,592</u>	<u>350</u>	<u>23,674</u>
Excess (deficiency) of receipts over disbursements	<u>5,806</u>	<u>(5,798)</u>	<u>44,226</u>	<u>3,959</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,806</u>	<u>\$ (5,798)</u>	<u>\$ 44,226</u>	<u>\$ 3,959</u>	<u>\$ -</u>

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

	2007 LETPP	Bartholomew Co. PreTrial II	Bartholomew REMC Trust Inc.	97.067 Active Shooter Grant	IDHS Foundation 2017 Grant	Totals
Cash and investments - beginning	\$ 652	\$ -	\$ -	\$ -	\$ -	\$ 26,787,162
Receipts:						
Taxes	-	-	-	-	-	120,977,557
Licenses and permits	-	-	-	-	-	314,053
Intergovernmental receipts	-	-	-	45,090	-	52,203,950
Charges for services	-	25,000	6,000	-	-	4,712,764
Fines and forfeits	-	-	-	-	-	1,369,285
Other receipts	-	-	-	-	-	59,876,073
Total receipts	-	25,000	6,000	45,090	-	239,453,682
Disbursements:						
Personal services	-	-	-	-	-	22,166,886
Supplies	-	-	-	-	1,854	1,840,098
Other services and charges	-	8,333	-	-	-	19,080,835
Debt service - principal and interest	-	-	-	-	-	1,811,000
Capital outlay	-	-	6,000	-	-	5,404,465
Other disbursements	-	-	-	45,090	-	187,397,208
Total disbursements	-	8,333	6,000	45,090	1,854	237,700,492
Excess (deficiency) of receipts over disbursements	-	16,667	-	-	(1,854)	1,753,190
Cash and investments - ending	\$ 652	\$ 16,667	\$ -	\$ -	\$ (1,854)	\$ 28,540,352

BARTHOLOMEW COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2017

<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, 2017

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>		

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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, 2017. 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, 2017.

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, 2017

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
Department of Agriculture					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553			
School Breakfast Program			FY 2017	\$ -	\$ 9,153
National School Lunch Program	Indiana Department of Education	10.555			
National School Lunch Program			FY 2017	-	13,379
National School Lunch Program - Commodities			FY 2017	-	1,059
Total - National School Lunch Program				-	14,438
Total - Child Nutrition Cluster				-	23,591
Total - Department of Agriculture				-	23,591
Department of Justice					
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
Victim Assistance			2015-VA-GX-006403	-	87,794
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588			
2016 STOP Violence Against Women Grant			2016-WF-AX-0028	-	46,891
Residential Substance Abuse Treatment for State Prisoners	Indiana Criminal Justice Institute	16.593			
2014 Residential Abuse Grant			2014-RT-BX-005003	-	23,076
2015 Residential Abuse Grant			2015-RT-BX-001203	-	16,837
2016 Residential Abuse Grant			2016-RT-BX-001200	-	12,187
Total - Residential Substance Abuse Treatment for State Prisoners				-	52,100
Total - Department of Justice				-	186,785
Department of Transportation					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Bridge Inspection Contract			DES 1382105	-	112,186
Bridge #26 Over Clifty Creek			DES 9982690	-	4,870
Sign Modernization/Sign Replacement			DES 1297756	-	27,519
Reassemble/Rehab Bridge #26			DES 401196/17812339	-	44,798
Total - Highway Planning and Construction Cluster				-	189,373
Highway Safety Cluster					
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600			
2017 Operation Pull Over Enforcement Grant			D3-16-10112	-	8,881
Total - Highway Safety Cluster				-	8,881
Interagency Hazardous Materials Public Sector Training and Planning Grants	Indiana Department of Homeland Security	20.703			
HMEP/LEPC			HMEP RFE 59922/59942/60379	-	14,993
Total - Department of Transportation				-	213,247
Department of Health and Human Services					
Public Health Emergency Preparedness	Indiana State Department of Health	93.069			
2016 Public Health Emergency Preparedness (PHEP) Cooperative Agreement			#40093074PHEPA17	-	22,114
2017 Public Health Emergency Preparedness (PHEP) Cooperative Agreement			#40093074PHEPA18	-	6,030
Total - Public Health Emergency Preparedness				-	28,144

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

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
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements 2015 HPP & PHPP Ebola Supplemental	Indiana State Department of Health	93.074	#40093074E302S15	-	2,396
Immunization Cooperative Agreements	Indiana State Department of Health	93.268			
2013 Immunizations and Vaccines for Children			#40093268PNFLU16	-	111
2016 Immunizations and Vaccines for Children			#40093268317OP16	-	711
2016 Immunizations and Vaccines for Children			#40093268PNFLU16	-	8,438
2017 Immunizations and Vaccines for Children NON PPHF Supplemental			#40093268PNFLU17	-	26,601
Total - Immunization Cooperative Agreements				-	35,861
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	Indiana State Department of Health	93.539			
2016 Immunizations and Vaccines for Children PPHF Supplemental			#40093268PPHF016	-	17,445
2017 Immunizations and Vaccines for Children PPHF Supplemental			#40093539PPHF017	-	5,893
Total - PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds				-	23,338
Child Support Enforcement	Indiana Department of Child Services	93.563			
Indirect Costs			FY 2017	-	110,217
Prosecutor Expenditures			FY 2017	-	306,030
Clerk Expenditures			FY 2017	-	23,721
Court Expenditures			FY 2017	-	41,121
Clerk Incentive			FY 2017	-	22,166
Prosecutor Incentive			FY 2017	-	22,694
County Incentive			FY 2017	-	6,650
Prosecutor ARRA Incentive			FY 2017	-	9,000
Total - Child Support Enforcement				-	541,599
State Court Improvement Program CIP	Indiana Supreme Court	93.586	2016B	-	15,324
Social Services Block Grant	Indiana Family and Social Services Administration	93.667			
2016 Social Services Block Grant			#498SOCSRVLK16	-	14,000
2017 Social Services Block Grant			#498SOCSRVLK17	-	14,000
Total - Social Services Block Grant				-	28,000
Total - Department of Health and Human Services				-	674,662
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042			
2016 Emergency Management Performance Grant			#38516EMPG000000	-	60,695
Pre-Disaster Mitigation	Indiana Department of Homeland Security	97.047			
FY2013 Pre-Disaster Mitigation Grant			C44P-5-797B	-	3,293
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067			
2016 Homeland Security Grant Program			17743 RFE 59872	-	45,090
Total - Department of Homeland Security				-	109,078
Total federal awards expended				\$ -	\$ 1,207,363

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

Note 2. Summary of Significant Accounting Policies

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

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 are 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:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
93.563	Child Support Enforcement	Unmodified

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

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

Section II - Financial Statement Findings

FINDING 2017-001

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

Repeat Finding

This is a repeat of Finding 2016-001 from the immediately prior audit.

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 nine programs were overstated in the aggregate amount of \$539,511.
2. The federal expenditures for three programs were understated in the aggregate amount of \$56,518.
3. The federal expenditures for 16 programs were omitted by the unit in the aggregate amount of \$571,185.
4. Two state grants were incorrectly reported as federal grants.
5. The pass-through entity identifying number was listed incorrectly for 14 federal grants.
6. Three CFDA numbers were incorrectly reported.

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; the list is by no means all inclusive, but is reproduced here for reference purposes: . . .

- 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*.

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.

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2017-002

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

Repeat Finding

This is a repeat of Finding 2016-002 from the immediately prior audit.

Condition

There were several 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 administer (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 disbursements were not certified by the County Auditor, 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 of 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.

Context

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

1. The General fund beginning balance was overstated by \$12,114,250 and receipts were understated by \$154,728, resulting in an overstatement of the ending balance by \$11,959,522.
2. The General Drain Improvement fund beginning balance was overstated by \$2,232 and receipts were understated by \$2,232.
3. The Clerk of the Circuit Court trust account beginning balance was overstated by \$1,873,658.
4. The ISETS fund beginning balance of \$24,059 was omitted.
5. Receipts of the County's Dunn & Associates Insurance fund were understated by \$620.

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

6. The County Treasurer fund beginning balance of \$1,958,714, receipts of \$2,887,739, disbursements of \$1,958,714, and ending balance of \$1,887,739 were omitted.
7. The CFDA 20.601 DUI Task Force fund disbursements in the amount of \$1,540 were omitted.

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

Criteria

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

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

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)

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.

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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.

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.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-001

Fiscal year in which the finding initially occurred: **2015**
Contact Person Responsible for Corrective Action: **Barbara J. Hackman**
Contact Phone Number: **812-379-1510**

Status of Audit Finding:

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

Barbara J. Hackman
(Signature)

Auditor
(Title)

12/3/2018
(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 2016-002

Fiscal year in which the finding initially occurred: **2015**
Contact Person Responsible for Corrective Action: **Barbara J. Hackman**
Contact Phone Number: **812-379-1510**

Status of Audit Finding:

With the additional part-time Human Resources employee in 2019 we hope to be able to better review and reconcile our Self-Insurance Fund Transactions.

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

Barbara J. Hackman
(Signature)

Auditor
(Title)

12/3/18
(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).)



BARTHOLOMEW COUNTY TREASURER

PIA O'CONNOR, TREASURER
KARI SPURGEON, CHIEF DEPUTY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-003

Fiscal year in which the finding initially occurred: **2016**
Contact Person Responsible for Corrective Action: **Pia M. O'Connor**
Contact Phone Number: **812-379-1530**

Status of Audit Finding:

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.

(Signature)

Treasurer

(Title)

12-3-18

(Date)



CORRECTIVE ACTION PLAN

FINDING 2017-001

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 2017-002

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.

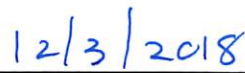
Anticipated Completion Date: A continuing process



(Signature)



(Title)



(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/>.