

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
JOHNSON COUNTY, INDIANA
January 1, 2018 to December 31, 2018



FILED
07/30/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Pamela J. Burton	01-01-15 to 12-31-22
County Treasurer	Michele Ann Graves	01-01-17 to 12-31-20
Clerk of the Circuit Court	Sue Anne Misiniec Trena McLaughlin	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Douglas F. Cox Duane E. Burgess	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Jill L. Jackson Teresa K. Petro	01-01-15 to 12-31-18 01-01-19 to 12-31-22
President of the Board of County Commissioners	Brian P. Baird	01-01-18 to 12-31-19
President of the County Council	Robert D. Henderson Joshua C. McCarty	01-01-18 to 12-31-18 01-01-19 to 12-31-19



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF JOHNSON COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Johnson County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, 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, 2018.

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, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

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


Other Information

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated June 26, 2019, 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

June 26, 2019



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

TO: THE OFFICIALS OF JOHNSON COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Johnson County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement, and have issued our report thereon dated June 26, 2019, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

June 26, 2019

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

JOHNSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
General	\$ 11,494,906	\$ 33,401,766	\$ 31,179,592	\$ 13,717,080
Sheriff Accident Report	17,825	9,187	4,433	22,579
Bid Bond Checks	28,618	7,777	3,000	33,395
LOIT Special Distribution	2,029,900	110,514	533,431	1,606,983
Campaign Finance Enforc	5,795	75	-	5,870
City & Town Court Cost (3%)	3,012	20,973	22,208	1,777
Clerks Perpetuation	97,207	50,862	10,477	137,592
Community Corrections API	351,258	969,913	967,446	353,725
Comm Corr Ctp	108,374	24,725	-	133,099
County Sales Disclosure Fee	43,775	25,235	9,876	59,134
Cumulative Bridge	2,679,084	562,211	945,433	2,295,862
Cumulative Capital Development	4,859,581	2,209,000	2,023,440	5,045,141
Drug Free Community	83,473	98,380	82,555	99,298
Economic Development Svc	24,425	71,085	47,760	47,750
Electronic Map Generation	13,642	283	-	13,925
Emergency Planning/Right Know	30,321	7,480	1,917	35,884
Enhanced Access	22,004	45,430	18,870	48,564
Extradition	126,983	1,800	4,507	124,276
Sheriff Firearms Training	87,897	23,980	48,557	63,320
Food and Beverage Tax	1,358,659	2,303,291	2,588,122	1,073,828
General Drain Improvement	216,764	75,583	53,597	238,750
County Health	473,809	927,229	874,531	526,507
Identification Security Protec	120,562	28,409	104,176	44,795
Levy Excess	3,180	-	3,180	-
Local Health Maintenance	478,487	106,392	64,377	520,502
Local Road And Street	1,142,573	1,351,325	1,103,724	1,390,174
County Med Care For Inmat	9,304	23,007	-	32,311
County Misdemeanant	74,903	64,876	66,621	73,158
County Highway	2,402,117	5,097,944	5,626,962	1,873,099
Park Non-Revert Capital Improv	372,129	201,648	100,523	473,254
Park Non-Reverting Operating	355,120	194,422	235,088	314,454
Auditors Plat Map Maintenance	29,415	42,930	6,003	66,342
Rainy Day	710,950	-	700,000	10,950
Recorders Records Perpet	1,256,183	457,715	389,307	1,324,591
JC Sheriff's Sex Offender Fee	7,634	5,283	7,114	5,803
Sheriff's Pension Trust	-	181,490	181,490	-
JC Storm Water Management Dept	309,089	57,677	40,608	326,158
Supp Public Def Ser Fee	261,334	79,713	41,750	299,297
Surplus Tax	469,958	251,837	458,567	263,228
Surveyor Corner Perpet	112,759	141,125	45,340	208,544
Tax Sale Costs	18,715	19,032	26,354	11,393
Tax Sale Redemption	-	174,440	174,440	-
Tax Sale Surplus	1,022,419	1,078,712	1,442,940	658,191
Local Health Dept Trust Acct	531,585	106,455	55,299	582,741
CASA/ Guardian Ad Litem	35,450	41,748	76,915	283
Auditors Ineligible Deductions	372,076	74,727	165,685	281,118
Elected Officials Training	99,098	28,409	410	127,097
County Offender Transportation	2,973	375	-	3,348
Johnson County 911	1,363,375	1,879,367	2,064,978	1,177,764
Adult Probation Adm Fees	18,443	39,064	34,763	22,744
Juvenile Probation Adm Fees	7,156	7,970	9,394	5,732
Supplemental Adult Prob Svc	157,046	209,441	245,924	120,563
Supplemental Juv Prob Serv	13,221	30,564	20,923	22,862
Alternative Dispute Resolution	259,898	157,065	156,126	260,837
User Fee/Jury Fee	908,948	579,407	524,308	964,047
Southbrook Arm Legal Drain	823,549	281,052	176,820	927,781
Animal Shelter	275,149	548,879	526,986	297,042
Interpreter Fees - Superior Ct 3	73,723	8,343	-	82,066
Animal Shelter General Don	98,944	33,538	59,371	73,111
Ordinance Fines	12,441	20	349	12,112
Grants Awarded / Non-Governmtl	19,818	46,597	31,508	34,907
Jail Expansion Lease	342,772	2,191,483	2,111,952	422,303
Prof Liabwrk Comp&Caslty Res	197,350	1,553,660	1,449,880	301,130
GOB Public Safety Disp Proceed	2,365,421	-	1,064,116	1,301,305
Net Payroll	-	17,196,937	17,196,937	-
Withholding- United Way	-	8,641	8,641	-
Withholding- Emp Health Ins	9,742	986,460	996,202	-
Withholding Equi-Vest	-	136,461	136,461	-
Withholding- Child Support	-	55,318	55,318	-
Withholding- AUL Deferred Comp	-	106,763	106,763	-
Withholding- Federal Tax	-	2,035,717	2,035,717	-

JOHNSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Withholding- Social Security	-	1,736,887	1,736,887	-
Withholding- County Opt Tax	-	264,288	264,288	-
Withholding Retirement- Perf	523	655,184	655,707	-
Withholding- 457	-	63,594	63,594	-
Withholding- State Tax	-	726,619	726,619	-
Withholding- Uniform Highway	-	1,538	1,538	-
Withholding Garnishment Wages	-	20,548	20,548	-
Settlement	-	170,468,031	170,468,031	-
Johnson County Wheel /SurTax	-	3,978,153	3,977,658	495
Comm Vehicle Excise Tax	-	357,853	357,853	-
Special Assessment	-	213,854	213,854	-
All Sewer Settlements	-	548,179	548,286	(107)
Financial Inst Franchise Tax	-	412,567	412,567	-
Fines And Forfeitures	2,773	25,345	24,492	3,626
Infraction Judgments	12,217	141,813	146,358	7,672
Overweight Vehicles Fines	-	10	10	-
Special Death Benefit Fee	1,325	16,630	16,670	1,285
State Sales Discl-General	2,035	25,250	25,650	1,635
Coroner's Contin Educ	928	11,508	11,622	814
Interstate Compact Fee	63	375	438	-
State Auditors Mortgage Fee	1,703	17,097	17,495	1,305
DLGF Homestead Prop Database	-	65	65	-
JC Sheriff's Sex Offender 10%	-	587	587	-
Child Restraint System	50	1,125	1,050	125
Food & Beverage Tax Collection	-	3,293,886	3,039,247	254,639
Inheritance Tax	187,054	-	-	187,054
Park Sales Tax	-	6,687	6,687	-
Education Plate Fee	131	1,913	2,044	-
Riverboat Revenue Sharing	-	827,299	827,299	-
Innkeepers Tax Collections	877,984	537,901	529,263	886,622
LIT CERTIFIED SHARES	-	41,930,020	41,930,020	-
93.563 Prosecutor PCA	1,790	2,655	1,108	3,337
93.563 TITLE IV-D INCENTIVE	10,792	64,092	74,801	83
93.563 Pros IVD Inc Post 99	31,434	51,295	82,027	702
93.563 Clerk IVD Inc Post 99	276,751	64,092	59,950	280,893
Treasurer's Trust Fund Supp AFR	6,416,535	4,891,330	6,416,535	4,891,330
Clerk's Trust Account Fund Supp AFR	1,017,067	5,513,489	5,239,206	1,291,350
Clerk's Juvenile Account Supp AFR	1,818	37,807	38,333	1,292
Clerk's Child Support Account Supp AFR	8,572	780,324	779,174	9,722
Sheriff's Office Inmate Trust Supp AFR	42,427	722,162	727,740	36,849
Sheriff's Office Reserves Account Supp AFR	6,066	9	302	5,773
Convention Visitor and Tourism - Supp AFR	16,074	527,200	509,257	34,017
Sheriff's Office Special Fund Supp AFR	76,748	19,499	22,919	73,328
Sheriff's Office Property Room Supp AFR	96,804	9,863	5,943	100,724
Sheriff's Office Commissary Supp AFR	717,380	510,988	396,742	831,626
Johnson County Employee Benefit Supp AFR	57,173	379,591	436,764	-
Johnson County Government Claims Supp AFR	11,933	502	12,435	-
Juvenile Detention Center Vending Supp AFR	7	5	12	-
Juvenile Detention Center Coin-Phone Supp AFR	18,917	6,000	4,047	20,870
Community Corrections Adult Commissary Supp AFR	250,488	133,127	89,003	294,612
20.600 OPO 2018	-	51,645	51,645	-
20.601 DUI	50	-	50	-
Reassessment	1,625,994	932,780	577,278	1,981,496
GOB 2018A Proceeds	-	1,897,630	61,190	1,836,440
Inspection Fees - New Subdiv	365,594	45,385	244,205	166,774
Sheriff's Narcotic Seizure	15,069	5,480	264	20,285
Prosecutor Forfeiture & Seizure	6,664	10,492	3,830	13,326
Jo Co Sheriffs Office Lab Fee	126	-	-	126
JC Surveyor Certification ABPF	21,900	2,700	-	24,600
GIS Maintenance Fund	810	616	-	1,426
Juvenile Services Fees	4,260	-	4,260	-
Wheel/ Surtax- County Portion	871,625	2,059,787	678,597	2,252,815
Drug Alcohol Resist Edu Prog	3,372	-	1,196	2,176
Animal Adoption Fee Fund	27,090	33,444	34,592	25,942
CASA User Fee Fund	34,391	8,165	3,267	39,289
Prosecutors Bad Check Svcs	111,618	1,376	-	112,994
Law Enforcement/ Prosecutor	75	-	-	75
Sheriffs Towing Fund	60,087	21,820	-	81,907
Community Corrections Juvenile	162,450	37,638	42,168	157,920
Withholding Retirement Judges	-	2,784	2,784	-
Withholding Voluntary AUL Loan	-	9,235	9,235	-

JOHNSON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
LIT Special Distribution	-	915,476	915,476	-
16.575 Victim Assist	-	-	11,491	(11,491)
16.588 STOP Grant 2017-2018	(17,767)	40,776	23,009	-
Access Johnson Co Grant	-	1,134,877	1,134,877	-
NACCHO 2008 Capacity Bldg Grnt	271	-	218	53
16.738 JAG GRANT	-	7,549	7,549	-
Voting System Reimburs	284,997	-	21,868	263,129
10.557 W I C Program	17,712	-	305	17,407
93.074 Public Health Preparedn	1,611	14	201	1,424
16.575 VOCA Grant	(11,170)	65,782	54,612	-
16.588 STOP Grant	-	-	17,652	(17,652)
20.703 HMEP/LEPC	-	5,538	5,538	-
16.922 Pros Federal Forfeiture	36,215	4,166	-	40,381
16.922 Sheriff Federal Forfeit	127,255	-	127,255	-
21.016 Sheriff DOT Eqtbl Share	-	16,452	10,006	6,446
93.074 Base BP1 2017-2018	(1,967)	16,456	14,489	-
93.074 CRI BP1 2017-2018	(438)	30,041	29,603	-
10.557 WIC Program 2017-2018	(34,438)	541,634	507,349	(153)
93.074 District 5 DPC HPP	35,000	-	11,782	23,218
93.074 BP5 Non Obligated RFP	-	24,862	24,862	-
93.074 Base BP1S 2018-2019	-	4,459	7,502	(3,043)
93.074 CRI BP1S 2018-2019	-	8,061	12,492	(4,431)
10.557 WIC Program 2018-2019	-	22,926	64,348	(41,422)
97.067 SHSP Wireless Robot	-	91,743	91,743	-
20.608 DUI 2018 Taskforce	-	26,099	26,099	-
Comm Corr/ Juvenile Grant	11,333	-	11,333	-
CASA Capacity Bldg Grant 2016	1,324	-	1,324	-
Comm Corr/ Probation	31,843	-	31,843	-
Comm Corr/ Greenwood City	7,882	-	7,882	-
JDAI Juvenile Transition 2	-	35,774	14,488	21,286
VASIA	9,907	3	2,830	7,080
Comm Corr/ Adult Grant	74,347	-	74,347	-
CASA Capacity Building Grnt 17	11,820	-	6,568	5,252
Community Crossings Grant	110,514	-	110,514	-
Prosecutor Hub Grant 2017	778	-	778	-
JDAI Juv Transition 2 2017-18	10,161	16,058	26,219	-
Court Interpreter Grant	7,650	-	6,589	1,061
Comm Corr Juvenile Grant 17-18	49,026	84,442	127,119	6,349
Comm Corr Probation 17-18	69,741	79,687	90,254	59,174
VASIA 2018	-	55,120	40,622	14,498
Prosecutor Hub Grant 2018	-	20,000	19,856	144
CASA Capacity Building Grnt 18	-	21,672	16,257	5,415
Comm Corr Adult Grant 17-18	92,357	167,076	226,909	32,524
Comm Corr Greenwood 17-18	13,133	19,762	28,941	3,954
Family Resource & Educational	(20,501)	46,811	26,310	-
JDAI Bonus Grant	-	39,450	28,219	11,231
Comm Corr Juv - Discretionary	-	11,750	7,115	4,635
Community Crossing Grant 17-18	-	337,013	337,013	-
Comm Corr Probation 18-19	-	132,813	50,654	82,159
Comm Corr Juvenile Grant 18-19	-	140,737	102,113	38,624
Comm Corr Adult Grant 18-19	-	278,459	188,571	89,888
Comm Corr Greenwood 18-19	-	33,232	20,486	12,746
Family Resource & Ed 18-19	-	8,675	20,302	(11,627)
Totals	\$ 55,677,654	\$ 328,454,475	\$ 326,933,130	\$ 57,198,999

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

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

F. *Interfund Transfers*

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

G. *Fund Accounting*

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

Note 2. *Budgets*

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

Note 3. *Property Taxes*

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

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which governs most requirements of the system and gives the County authority to contribute to the plan.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which governs most requirements of the system and gives the County authority to contribute to the plan.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

JOHNSON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS 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. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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.

JOHNSON COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2018.

Note 8. Restatements

For the year ended December 31, 2017, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2017	New Fund	Prior Period Adjustment	Balance as of January 1, 2018
Sheriff's Office Inmate Trust Supp AFR	\$ 41,811	\$ -	\$ 616	\$ 42,427
Convention Visitor and Tourism - Supp AFR	-	16,074	-	16,074

Note 9. Other Postemployment Benefits

The County provides to eligible retirees and their spouses health insurance benefits. 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.

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	General	Sheriff Accident Report	Bid Bond Checks	LOIT Special Distribution	Campaign Finance Enforc	City & Town Court Cost (3%)
Cash and investments - beginning	\$ 11,494,906	\$ 17,825	\$ 28,618	\$ 2,029,900	\$ 5,795	\$ 3,012
Receipts:						
Taxes	26,126,865	-	-	-	-	-
Licenses and permits	227,577	-	-	-	-	-
Intergovernmental receipts	2,641,195	-	-	-	-	-
Charges for services	2,381,203	9,187	-	-	-	-
Fines and forfeits	485,820	-	7,000	-	-	20,973
Other receipts	1,539,106	-	777	110,514	75	-
Total receipts	<u>33,401,766</u>	<u>9,187</u>	<u>7,777</u>	<u>110,514</u>	<u>75</u>	<u>20,973</u>
Disbursements:						
Personal services	22,517,577	-	-	-	-	-
Supplies	1,998,963	4,433	-	-	-	-
Other services and charges	5,881,438	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	76,984	-	-	533,431	-	-
Other disbursements	704,630	-	3,000	-	-	22,208
Total disbursements	<u>31,179,592</u>	<u>4,433</u>	<u>3,000</u>	<u>533,431</u>	<u>-</u>	<u>22,208</u>
Excess (deficiency) of receipts over disbursements	<u>2,222,174</u>	<u>4,754</u>	<u>4,777</u>	<u>(422,917)</u>	<u>75</u>	<u>(1,235)</u>
Cash and investments - ending	<u>\$ 13,717,080</u>	<u>\$ 22,579</u>	<u>\$ 33,395</u>	<u>\$ 1,606,983</u>	<u>\$ 5,870</u>	<u>\$ 1,777</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Clerks Perpetuation	Community Corrections API	Comm Corr Ctp	County Sales Disclosure Fee	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 97,207	\$ 351,258	\$ 108,374	\$ 43,775	\$ 2,679,084	\$ 4,859,581
Receipts:						
Taxes	-	-	-	-	501,063	1,839,924
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	12	-	-	-	61,095	306,960
Charges for services	43	969,880	24,725	25,235	-	-
Fines and forfeits	50,807	-	-	-	-	-
Other receipts	-	33	-	-	53	62,116
Total receipts	<u>50,862</u>	<u>969,913</u>	<u>24,725</u>	<u>25,235</u>	<u>562,211</u>	<u>2,209,000</u>
Disbursements:						
Personal services	-	778,498	-	6,026	572,112	223,495
Supplies	455	31,827	-	-	-	1,427
Other services and charges	8,288	153,789	-	3,750	-	555,317
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,734	1,896	-	-	373,321	1,243,201
Other disbursements	-	1,436	-	100	-	-
Total disbursements	<u>10,477</u>	<u>967,446</u>	<u>-</u>	<u>9,876</u>	<u>945,433</u>	<u>2,023,440</u>
Excess (deficiency) of receipts over disbursements	<u>40,385</u>	<u>2,467</u>	<u>24,725</u>	<u>15,359</u>	<u>(383,222)</u>	<u>185,560</u>
Cash and investments - ending	<u>\$ 137,592</u>	<u>\$ 353,725</u>	<u>\$ 133,099</u>	<u>\$ 59,134</u>	<u>\$ 2,295,862</u>	<u>\$ 5,045,141</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Drug Free Community	Economic Development Svc	Electronic Map Generation	Emergency Planning/Right Know	Enhanced Access	Extradition
Cash and investments - beginning	\$ 83,473	\$ 24,425	\$ 13,642	\$ 30,321	\$ 22,004	\$ 126,983
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	45,430	-
Fines and forfeits	98,380	-	-	-	-	1,800
Other receipts	-	71,085	283	7,480	-	-
Total receipts	<u>98,380</u>	<u>71,085</u>	<u>283</u>	<u>7,480</u>	<u>45,430</u>	<u>1,800</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	4,507
Other services and charges	-	-	-	1,917	18,870	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	82,555	47,760	-	-	-	-
Total disbursements	<u>82,555</u>	<u>47,760</u>	<u>-</u>	<u>1,917</u>	<u>18,870</u>	<u>4,507</u>
Excess (deficiency) of receipts over disbursements	<u>15,825</u>	<u>23,325</u>	<u>283</u>	<u>5,563</u>	<u>26,560</u>	<u>(2,707)</u>
Cash and investments - ending	<u>\$ 99,298</u>	<u>\$ 47,750</u>	<u>\$ 13,925</u>	<u>\$ 35,884</u>	<u>\$ 48,564</u>	<u>\$ 124,276</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sheriff Firearms Training	Food and Beverage Tax	General Drain Improvement	County Health	Identification Security Protec	Levy Excess
Cash and investments - beginning	\$ 87,897	\$ 1,358,659	\$ 216,764	\$ 473,809	\$ 120,562	\$ 3,180
Receipts:						
Taxes	-	2,300,888	56,576	568,478	-	-
Licenses and permits	23,980	-	-	-	-	-
Intergovernmental receipts	-	-	-	69,290	-	-
Charges for services	-	-	-	284,999	28,409	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,403	19,007	4,462	-	-
Total receipts	23,980	2,303,291	75,583	927,229	28,409	-
Disbursements:						
Personal services	-	2,230,847	-	776,297	-	-
Supplies	48,557	27,592	-	14,520	-	-
Other services and charges	-	299,585	-	82,213	101,596	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	29,793	-	1,501	2,580	-
Other disbursements	-	305	53,597	-	-	3,180
Total disbursements	48,557	2,588,122	53,597	874,531	104,176	3,180
Excess (deficiency) of receipts over disbursements	(24,577)	(284,831)	21,986	52,698	(75,767)	(3,180)
Cash and investments - ending	\$ 63,320	\$ 1,073,828	\$ 238,750	\$ 526,507	\$ 44,795	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Local Health Maintenance	Local Road And Street	County Med Care For Inmat	County Misdemeanant	County Highway	Park Non-Revert Capital Improv
Cash and investments - beginning	\$ 478,487	\$ 1,142,573	\$ 9,304	\$ 74,903	\$ 2,402,117	\$ 372,129
Receipts:						
Taxes	-	1,351,325	-	-	1,460	-
Licenses and permits	-	-	-	-	59,969	-
Intergovernmental receipts	-	-	-	-	4,968,016	-
Charges for services	106,364	-	23,007	64,876	-	196,648
Fines and forfeits	-	-	-	-	-	-
Other receipts	28	-	-	-	68,499	5,000
Total receipts	106,392	1,351,325	23,007	64,876	5,097,944	201,648
Disbursements:						
Personal services	28,957	-	-	65,013	2,198,740	-
Supplies	26,136	-	-	1,608	805,420	8,025
Other services and charges	9,284	82,240	-	-	730,476	15,661
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,021,484	-	-	1,892,326	76,837
Other disbursements	-	-	-	-	-	-
Total disbursements	64,377	1,103,724	-	66,621	5,626,962	100,523
Excess (deficiency) of receipts over disbursements	42,015	247,601	23,007	(1,745)	(529,018)	101,125
Cash and investments - ending	\$ 520,502	\$ 1,390,174	\$ 32,311	\$ 73,158	\$ 1,873,099	\$ 473,254

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Park Non-Reverting Operating	Auditors Plat Map Maintenance	Rainy Day	Recorders Records Perpet	JC Sheriff's Sex Offender Fee	Sheriff's Pension Trust
Cash and investments - beginning	\$ 355,120	\$ 29,415	\$ 710,950	\$ 1,256,183	\$ 7,634	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	192,645	42,930	-	457,715	5,283	181,490
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,777	-	-	-	-	-
Total receipts	194,422	42,930	-	457,715	5,283	181,490
Disbursements:						
Personal services	-	5,554	700,000	250,562	-	-
Supplies	56,182	449	-	7,193	3,284	-
Other services and charges	129,255	-	-	77,954	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	49,651	-	-	53,598	3,830	-
Other disbursements	-	-	-	-	-	181,490
Total disbursements	235,088	6,003	700,000	389,307	7,114	181,490
Excess (deficiency) of receipts over disbursements	(40,666)	36,927	(700,000)	68,408	(1,831)	-
Cash and investments - ending	\$ 314,454	\$ 66,342	\$ 10,950	\$ 1,324,591	\$ 5,803	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	JC Storm Water Management Dept	Supp Public Def Ser Fee	Surplus Tax	Surveyor Corner Perpet	Tax Sale Costs	Tax Sale Redemption
Cash and investments - beginning	\$ 309,089	\$ 261,334	\$ 469,958	\$ 112,759	\$ 18,715	\$ -
Receipts:						
Taxes	-	-	251,797	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	57,677	-	-	141,125	-	-
Fines and forfeits	-	79,713	-	-	-	-
Other receipts	-	-	40	-	19,032	174,440
Total receipts	57,677	79,713	251,837	141,125	19,032	174,440
Disbursements:						
Personal services	39,799	-	-	13,425	-	-
Supplies	-	-	-	-	-	-
Other services and charges	730	41,750	-	21,920	24,608	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	79	-	-	9,995	-	-
Other disbursements	-	-	458,567	-	1,746	174,440
Total disbursements	40,608	41,750	458,567	45,340	26,354	174,440
Excess (deficiency) of receipts over disbursements	17,069	37,963	(206,730)	95,785	(7,322)	-
Cash and investments - ending	\$ 326,158	\$ 299,297	\$ 263,228	\$ 208,544	\$ 11,393	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Tax Sale Surplus	Local Health Dept Trust Acct	CASA/ Guardian Ad Litem	Auditors Ineligible Deductions	Elected Officials Training	County Offender Transportation
Cash and investments - beginning	\$ 1,022,419	\$ 531,585	\$ 35,450	\$ 372,076	\$ 99,098	\$ 2,973
Receipts:						
Taxes	-	-	-	68,305	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	41,742	-	-	-
Charges for services	-	98,551	-	6,422	28,409	375
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,078,712	7,904	6	-	-	-
Total receipts	1,078,712	106,455	41,748	74,727	28,409	375
Disbursements:						
Personal services	-	26,302	50,917	107,789	-	-
Supplies	-	23,797	4,025	757	-	-
Other services and charges	-	5,200	21,392	57,139	410	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	581	-	-	-
Other disbursements	1,442,940	-	-	-	-	-
Total disbursements	1,442,940	55,299	76,915	165,685	410	-
Excess (deficiency) of receipts over disbursements	(364,228)	51,156	(35,167)	(90,958)	27,999	375
Cash and investments - ending	\$ 658,191	\$ 582,741	\$ 283	\$ 281,118	\$ 127,097	\$ 3,348

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Johnson County 911	Adult Probation Adm Fees	Juvenile Probation Adm Fees	Supplemental Adult Prob Svc	Supplemental Juv Prob Serv	Alternative Dispute Resolution
Cash and investments - beginning	\$ 1,363,375	\$ 18,443	\$ 7,156	\$ 157,046	\$ 13,221	\$ 259,898
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,879,367	39,064	7,970	209,441	30,564	-
Fines and forfeits	-	-	-	-	-	157,065
Other receipts	-	-	-	-	-	-
Total receipts	<u>1,879,367</u>	<u>39,064</u>	<u>7,970</u>	<u>209,441</u>	<u>30,564</u>	<u>157,065</u>
Disbursements:						
Personal services	1,710,108	34,763	9,394	243,892	20,923	-
Supplies	-	-	-	820	-	2,437
Other services and charges	144,045	-	-	-	-	153,689
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	210,825	-	-	1,212	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>2,064,978</u>	<u>34,763</u>	<u>9,394</u>	<u>245,924</u>	<u>20,923</u>	<u>156,126</u>
Excess (deficiency) of receipts over disbursements	<u>(185,611)</u>	<u>4,301</u>	<u>(1,424)</u>	<u>(36,483)</u>	<u>9,641</u>	<u>939</u>
Cash and investments - ending	<u>\$ 1,177,764</u>	<u>\$ 22,744</u>	<u>\$ 5,732</u>	<u>\$ 120,563</u>	<u>\$ 22,862</u>	<u>\$ 260,837</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	User Fee/Jury Fee	Southbrook Arm Legal Drain	Animal Shelter	Interpreter Fees - Superior Ct 3	Animal Shelter General Don	Ordinance Fines
Cash and investments - beginning	\$ 908,948	\$ 823,549	\$ 275,149	\$ 73,723	\$ 98,944	\$ 12,441
Receipts:						
Taxes	-	278,385	483,170	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,042	-	58,860	-	-	-
Charges for services	-	1,100	-	-	-	-
Fines and forfeits	561,569	-	6,678	8,343	-	20
Other receipts	14,796	1,567	171	-	33,538	-
Total receipts	579,407	281,052	548,879	8,343	33,538	20
Disbursements:						
Personal services	387,969	-	461,433	-	-	-
Supplies	35,166	-	30,504	-	28,973	-
Other services and charges	83,119	-	33,238	-	1,067	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	18,054	-	1,811	-	29,331	349
Other disbursements	-	176,820	-	-	-	-
Total disbursements	524,308	176,820	526,986	-	59,371	349
Excess (deficiency) of receipts over disbursements	55,099	104,232	21,893	8,343	(25,833)	(329)
Cash and investments - ending	\$ 964,047	\$ 927,781	\$ 297,042	\$ 82,066	\$ 73,111	\$ 12,112

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Grants Awarded / Non-Governmtl	Jail Expansion Lease	Prof Liabwrk Comp&Caslty Res	GOB Public Safety Disp Proceed	Net Payroll
Cash and investments - beginning	\$ 19,818	\$ 342,772	\$ 197,350	\$ 2,365,421	\$ -
Receipts:					
Taxes	-	1,882,969	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	210,851	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	46,597	97,663	1,553,660	-	17,196,937
Total receipts	46,597	2,191,483	1,553,660	-	17,196,937
Disbursements:					
Personal services	-	-	1,449,880	-	-
Supplies	45	-	-	-	-
Other services and charges	28,836	-	-	633,571	-
Debt service - principal and interest	-	2,014,289	-	-	-
Capital outlay	2,180	-	-	430,545	-
Other disbursements	447	97,663	-	-	17,196,937
Total disbursements	31,508	2,111,952	1,449,880	1,064,116	17,196,937
Excess (deficiency) of receipts over disbursements	15,089	79,531	103,780	(1,064,116)	-
Cash and investments - ending	\$ 34,907	\$ 422,303	\$ 301,130	\$ 1,301,305	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Withholding- United Way	Withholding- Emp Health Ins	Withholding Equi-Vest	Withholding- Child Support	Withholding- AUL Deferred Comp
Cash and investments - beginning	\$ -	\$ 9,742	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	8,641	986,460	136,461	55,318	106,763
Total receipts	8,641	986,460	136,461	55,318	106,763
Disbursements:					
Personal services	-	981,738	45,387	-	106,763
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	8,641	14,464	91,074	55,318	-
Total disbursements	8,641	996,202	136,461	55,318	106,763
Excess (deficiency) of receipts over disbursements	-	(9,742)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Withholding- Federal Tax	Withholding- Social Security	Withholding- County Opt Tax	Withholding Retirement- Perf	Withholding- 457	Withholding- State Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 523	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,035,717	1,736,887	264,288	655,184	63,594	726,619
Total receipts	<u>2,035,717</u>	<u>1,736,887</u>	<u>264,288</u>	<u>655,184</u>	<u>63,594</u>	<u>726,619</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,035,717	1,736,887	264,288	655,707	63,594	726,619
Total disbursements	<u>2,035,717</u>	<u>1,736,887</u>	<u>264,288</u>	<u>655,707</u>	<u>63,594</u>	<u>726,619</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(523)	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Withholding- Uniform Highway	Withholding Garnishment Wages	Settlement	Johnson County Wheel /SurTax	Comm Vehicle Excise Tax	Special Assessment
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	149,285,204	-	-	206,255
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	21,182,827	-	-	-
Charges for services	-	-	-	-	-	5,704
Fines and forfeits	-	-	-	-	-	1,895
Other receipts	1,538	20,548	-	3,978,153	357,853	-
Total receipts	1,538	20,548	170,468,031	3,978,153	357,853	213,854
Disbursements:						
Personal services	1,538	-	-	-	-	-
Supplies	-	-	-	-	357,853	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	20,548	170,468,031	3,977,658	-	213,854
Total disbursements	1,538	20,548	170,468,031	3,977,658	357,853	213,854
Excess (deficiency) of receipts over disbursements	-	-	-	495	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 495	\$ -	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	All Sewer Settlements	Financial Inst Franchise Tax	Fines And Forfeitures	Infraction Judgments	Overweight Vehicles Fines	Special Death Benefit Fee
Cash and investments - beginning	\$ -	\$ -	\$ 2,773	\$ 12,217	\$ -	\$ 1,325
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	412,567	-	-	-	-
Charges for services	19,899	-	-	-	-	16,630
Fines and forfeits	528,280	-	25,345	141,813	10	-
Other receipts	-	-	-	-	-	-
Total receipts	548,179	412,567	25,345	141,813	10	16,630
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	412,567	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	548,286	-	24,492	146,358	10	16,670
Total disbursements	548,286	412,567	24,492	146,358	10	16,670
Excess (deficiency) of receipts over disbursements	(107)	-	853	(4,545)	-	(40)
Cash and investments - ending	\$ (107)	\$ -	\$ 3,626	\$ 7,672	\$ -	\$ 1,285

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	State Sales Discl-General	Coroner's Contin Educ	Interstate Compact Fee	State Auditors Mortgage Fee	DLGF Homestead Prop Database	JC Sheriff's Sex Offender 10%
Cash and investments - beginning	\$ 2,035	\$ 928	\$ 63	\$ 1,703	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	25,250	11,508	375	17,097	65	587
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>25,250</u>	<u>11,508</u>	<u>375</u>	<u>17,097</u>	<u>65</u>	<u>587</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	25,650	11,622	438	17,495	65	587
Total disbursements	<u>25,650</u>	<u>11,622</u>	<u>438</u>	<u>17,495</u>	<u>65</u>	<u>587</u>
Excess (deficiency) of receipts over disbursements	<u>(400)</u>	<u>(114)</u>	<u>(63)</u>	<u>(398)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,635</u>	<u>\$ 814</u>	<u>\$ -</u>	<u>\$ 1,305</u>	<u>\$ -</u>	<u>\$ -</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Child Restraint System	Food & Beverage Tax Collection	Inheritance Tax	Park Sales Tax	Education Plate Fee	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 50	\$ -	\$ 187,054	\$ -	\$ 131	\$ -
Receipts:						
Taxes	-	-	-	6,687	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	827,299
Charges for services	-	-	-	-	-	-
Fines and forfeits	1,125	-	-	-	-	-
Other receipts	-	3,293,886	-	-	1,913	-
Total receipts	<u>1,125</u>	<u>3,293,886</u>	<u>-</u>	<u>6,687</u>	<u>1,913</u>	<u>827,299</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	6,687	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,050	3,039,247	-	-	2,044	827,299
Total disbursements	<u>1,050</u>	<u>3,039,247</u>	<u>-</u>	<u>6,687</u>	<u>2,044</u>	<u>827,299</u>
Excess (deficiency) of receipts over disbursements	<u>75</u>	<u>254,639</u>	<u>-</u>	<u>-</u>	<u>(131)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 125</u>	<u>\$ 254,639</u>	<u>\$ 187,054</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Innkeepers Tax Collections	LIT CERTIFIED SHARES	93.563 Prosecutor PCA	93.563 TITLE IV-D INCENTIVE	93.563 Pros IVD Inc Post 99	93.563 Clerk IVD Inc Post 99
Cash and investments - beginning	\$ 877,984	\$ -	\$ 1,790	\$ 10,792	\$ 31,434	\$ 276,751
Receipts:						
Taxes	-	41,930,020	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	34,092	51,295	34,092
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	1,062	-	-	-
Other receipts	537,901	-	1,593	30,000	-	30,000
Total receipts	537,901	41,930,020	2,655	64,092	51,295	64,092
Disbursements:						
Personal services	-	-	-	4,968	12,234	-
Supplies	-	41,930,020	-	556	-	676
Other services and charges	527,200	-	1,108	2,896	3,496	29,138
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,395	136
Other disbursements	2,063	-	-	66,381	64,902	30,000
Total disbursements	529,263	41,930,020	1,108	74,801	82,027	59,950
Excess (deficiency) of receipts over disbursements	8,638	-	1,547	(10,709)	(30,732)	4,142
Cash and investments - ending	\$ 886,622	\$ -	\$ 3,337	\$ 83	\$ 702	\$ 280,893

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Treasurer's Trust Fund Supp AFR	Clerk's Trust Account Fund Supp AFR	Clerk's Juvenile Account Supp AFR	Clerk's Child Support Account Supp AFR	Sheriff's Office Inmate Trust Supp AFR	Sheriff's Office Reserves Account Supp AFR
Cash and investments - beginning	\$ 6,416,535	\$ 1,017,067	\$ 1,818	\$ 8,572	\$ 42,427	\$ 6,066
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,891,330	5,513,489	37,807	780,324	722,162	9
Total receipts	<u>4,891,330</u>	<u>5,513,489</u>	<u>37,807</u>	<u>780,324</u>	<u>722,162</u>	<u>9</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,416,535	5,239,206	38,333	779,174	727,740	302
Total disbursements	<u>6,416,535</u>	<u>5,239,206</u>	<u>38,333</u>	<u>779,174</u>	<u>727,740</u>	<u>302</u>
Excess (deficiency) of receipts over disbursements	<u>(1,525,205)</u>	<u>274,283</u>	<u>(526)</u>	<u>1,150</u>	<u>(5,578)</u>	<u>(293)</u>
Cash and investments - ending	<u>\$ 4,891,330</u>	<u>\$ 1,291,350</u>	<u>\$ 1,292</u>	<u>\$ 9,722</u>	<u>\$ 36,849</u>	<u>\$ 5,773</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Convention Visitor and Tourism - Supp AFR	Sheriff's Office Special Fund Supp AFR	Sheriff's Office Property Room Supp AFR	Sheriff's Office Commissary Supp AFR	Johnson County Employee Benefit Supp AFR	Johnson County Government Claims Supp AFR
Cash and investments - beginning	\$ 16,074	\$ 76,748	\$ 96,804	\$ 717,380	\$ 57,173	\$ 11,933
Receipts:						
Taxes	527,200	19,000	-	-	379,574	500
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	400	-	-	-	-
Other receipts	-	99	9,863	510,988	17	2
Total receipts	527,200	19,499	9,863	510,988	379,591	502
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	509,257	22,919	5,943	396,742	436,764	12,435
Total disbursements	509,257	22,919	5,943	396,742	436,764	12,435
Excess (deficiency) of receipts over disbursements	17,943	(3,420)	3,920	114,246	(57,173)	(11,933)
Cash and investments - ending	\$ 34,017	\$ 73,328	\$ 100,724	\$ 831,626	\$ -	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Juvenile Detention Center Vending Supp AFR	Juvenile Detention Center Coin-Phone Supp AFR	Community Corrections Adult Commissary Supp AFR	20.600 OPO 2018	20.601 DUI	Reassessment
Cash and investments - beginning	\$ 7	\$ 18,917	\$ 250,488	\$ -	\$ 50	\$ 1,625,994
Receipts:						
Taxes	-	-	-	-	-	831,452
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	51,645	-	101,328
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5	6,000	133,127	-	-	-
Total receipts	5	6,000	133,127	51,645	-	932,780
Disbursements:						
Personal services	-	-	-	-	-	254,531
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	316,028
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	6,719
Other disbursements	12	4,047	89,003	51,645	50	-
Total disbursements	12	4,047	89,003	51,645	50	577,278
Excess (deficiency) of receipts over disbursements	(7)	1,953	44,124	-	(50)	355,502
Cash and investments - ending	\$ -	\$ 20,870	\$ 294,612	\$ -	\$ -	\$ 1,981,496

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	GOB 2018A Proceeds	Inspection Fees - New Subdiv	Sheriff's Narcotic Seizure	Prosecutor Forfeiture & Seizure	Jo Co Sheriffs Office Lab Fee	JC Surveyor Certification ABPF
Cash and investments - beginning	\$ -	\$ 365,594	\$ 15,069	\$ 6,664	\$ 126	\$ 21,900
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	45,385	-	-	-	2,700
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,897,630	-	5,480	10,492	-	-
Total receipts	1,897,630	45,385	5,480	10,492	-	2,700
Disbursements:						
Personal services	-	23,911	-	-	-	-
Supplies	-	902	-	3,830	-	-
Other services and charges	61,190	171,844	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	70	264	-	-	-
Other disbursements	-	47,478	-	-	-	-
Total disbursements	61,190	244,205	264	3,830	-	-
Excess (deficiency) of receipts over disbursements	1,836,440	(198,820)	5,216	6,662	-	2,700
Cash and investments - ending	\$ 1,836,440	\$ 166,774	\$ 20,285	\$ 13,326	\$ 126	\$ 24,600

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	GIS Maintenance Fund	Juvenile Services Fees	Wheel/ Surtax- County Portion	Drug Alcohol Resist Edu Prog	Animal Adoption Fee Fund	CASA User Fee Fund
Cash and investments - beginning	\$ 810	\$ 4,260	\$ 871,625	\$ 3,372	\$ 27,090	\$ 34,391
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	25,616	-	-	-
Charges for services	616	-	-	-	-	-
Fines and forfeits	-	-	-	-	33,391	2,790
Other receipts	-	-	2,034,171	-	53	5,375
Total receipts	616	-	2,059,787	-	33,444	8,165
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	564	10,561	3,267
Other services and charges	-	-	-	632	24,031	-
Debt service - principal and interest	-	-	577,102	-	-	-
Capital outlay	-	-	101,495	-	-	-
Other disbursements	-	4,260	-	-	-	-
Total disbursements	-	4,260	678,597	1,196	34,592	3,267
Excess (deficiency) of receipts over disbursements	616	(4,260)	1,381,190	(1,196)	(1,148)	4,898
Cash and investments - ending	\$ 1,426	\$ -	\$ 2,252,815	\$ 2,176	\$ 25,942	\$ 39,289

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Prosecutors Bad Check Svc	Law Enforcement/ Prosecutor	Sheriffs Towing Fund	Community Corrections Juvenile	Withholding Retirement Judges	Withholding Voluntary AUL Loan
Cash and investments - beginning	\$ 111,618	\$ 75	\$ 60,087	\$ 162,450	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	17,635	-	-
Fines and forfeits	1,376	-	21,820	-	-	-
Other receipts	-	-	-	20,003	2,784	9,235
Total receipts	1,376	-	21,820	37,638	2,784	9,235
Disbursements:						
Personal services	-	-	-	14,839	-	9,235
Supplies	-	-	-	6,911	-	-
Other services and charges	-	-	-	20,418	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,784	-
Total disbursements	-	-	-	42,168	2,784	9,235
Excess (deficiency) of receipts over disbursements	1,376	-	21,820	(4,530)	-	-
Cash and investments - ending	\$ 112,994	\$ 75	\$ 81,907	\$ 157,920	\$ -	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LIT Special Distribution	16.575 Victim Assist	16.588 STOP Grant 2017-2018	Access Johnson Co Grant	NACCHO 2008 Capacity Bldg Gmt	16.738 JAG GRANT
Cash and investments - beginning	\$ -	\$ -	\$ (17,767)	\$ -	\$ 271	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	40,776	1,134,877	-	7,549
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	915,476	-	-	-	-	-
Total receipts	915,476	-	40,776	1,134,877	-	7,549
Disbursements:						
Personal services	-	11,306	23,009	-	-	-
Supplies	915,476	185	-	-	218	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	7,549
Other disbursements	-	-	-	1,134,877	-	-
Total disbursements	915,476	11,491	23,009	1,134,877	218	7,549
Excess (deficiency) of receipts over disbursements	-	(11,491)	17,767	-	(218)	-
Cash and investments - ending	\$ -	\$ (11,491)	\$ -	\$ -	\$ 53	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Voting System Reimburs	10,557 W I C Program	93,074 Public Health Preparedn	16,575 VOCA Grant	16,588 STOP Grant	20,703 HMEP/LEPC
Cash and investments - beginning	\$ 284,997	\$ 17,712	\$ 1,611	\$ (11,170)	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	65,690	-	5,538
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	14	92	-	-
Total receipts	-	-	14	65,782	-	5,538
Disbursements:						
Personal services	6,892	-	-	51,273	17,652	-
Supplies	317	-	201	-	-	-
Other services and charges	7,558	-	-	3,222	-	5,538
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	7,101	-	-	-	-	-
Other disbursements	-	305	-	117	-	-
Total disbursements	21,868	305	201	54,612	17,652	5,538
Excess (deficiency) of receipts over disbursements	(21,868)	(305)	(187)	11,170	(17,652)	-
Cash and investments - ending	\$ 263,129	\$ 17,407	\$ 1,424	\$ -	\$ (17,652)	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	16.922 Pros Federal Forfeiture	16.922 Sheriff Federal Forfeit	21.016 Sheriff DOT Eqtbl Share	93.074 Base BP1 2017-2018	93.074 CRI BP1 2017-2018	10.557 WIC Program 2017-2018
Cash and investments - beginning	\$ 36,215	\$ 127,255	\$ -	\$ (1,967)	\$ (438)	\$ (34,438)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	8,631	16,456	30,041	541,279
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,166	-	7,821	-	-	355
Total receipts	4,166	-	16,452	16,456	30,041	541,634
Disbursements:						
Personal services	-	-	-	14,489	13,239	184,912
Supplies	-	-	-	-	5,251	9,283
Other services and charges	-	21,676	10,006	-	5,249	313,154
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	100,000	-	-	5,864	-
Other disbursements	-	5,579	-	-	-	-
Total disbursements	-	127,255	10,006	14,489	29,603	507,349
Excess (deficiency) of receipts over disbursements	4,166	(127,255)	6,446	1,967	438	34,285
Cash and investments - ending	\$ 40,381	\$ -	\$ 6,446	\$ -	\$ -	\$ (153)

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.074 District 5 DPC HPP	93.074 BP5 Non Obligated RFP	93.074 Base BP1S 2018-2019	93.074 CRI BP1S 2018-2019	10.557 WIC Program 2018-2019	97.067 SHSP Wireless Robot
Cash and investments - beginning	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	24,862	4,459	8,061	22,926	91,743
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>24,862</u>	<u>4,459</u>	<u>8,061</u>	<u>22,926</u>	<u>91,743</u>
Disbursements:						
Personal services	-	-	7,007	12,492	35,985	-
Supplies	-	-	-	-	383	-
Other services and charges	11,782	22,000	495	-	27,980	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	2,862	-	-	-	91,743
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>11,782</u>	<u>24,862</u>	<u>7,502</u>	<u>12,492</u>	<u>64,348</u>	<u>91,743</u>
Excess (deficiency) of receipts over disbursements	<u>(11,782)</u>	<u>-</u>	<u>(3,043)</u>	<u>(4,431)</u>	<u>(41,422)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 23,218</u>	<u>\$ -</u>	<u>\$ (3,043)</u>	<u>\$ (4,431)</u>	<u>\$ (41,422)</u>	<u>\$ -</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	20.608 DUI 2018 Taskforce	Comm Corr/ Juvenile Grant	CASA Capacity Bldg Grant 2016	Comm Corr/ Probation	Comm Corr/ Greenwood City	JDAI Juvenile Transition 2
Cash and investments - beginning	\$ -	\$ 11,333	\$ 1,324	\$ 31,843	\$ 7,882	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	35,774
Charges for services	26,099	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>26,099</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,774</u>
Disbursements:						
Personal services	26,099	-	-	-	-	4,534
Supplies	-	-	1,324	-	-	682
Other services and charges	-	-	-	-	-	9,272
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	11,333	-	31,843	7,882	-
Total disbursements	<u>26,099</u>	<u>11,333</u>	<u>1,324</u>	<u>31,843</u>	<u>7,882</u>	<u>14,488</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(11,333)</u>	<u>(1,324)</u>	<u>(31,843)</u>	<u>(7,882)</u>	<u>21,286</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,286</u>

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	VASIA	Comm Corr/ Adult Grant	CASA Capacity Building Gmt 17	Community Crossings Grant	Prosecutor Hub Grant 2017	JDAI Juv Transition 2 2017-18
Cash and investments - beginning	\$ 9,907	\$ 74,347	\$ 11,820	\$ 110,514	\$ 778	\$ 10,161
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	16,058
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3	-	-	-	-	-
Total receipts	3	-	-	-	-	16,058
Disbursements:						
Personal services	-	-	5,389	-	666	4,110
Supplies	58	-	1,179	-	-	3,069
Other services and charges	2,322	-	-	-	-	16,100
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	450	-	-	-	112	2,940
Other disbursements	-	74,347	-	110,514	-	-
Total disbursements	2,830	74,347	6,568	110,514	778	26,219
Excess (deficiency) of receipts over disbursements	(2,827)	(74,347)	(6,568)	(110,514)	(778)	(10,161)
Cash and investments - ending	\$ 7,080	\$ -	\$ 5,252	\$ -	\$ -	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Court Interpreter Grant	Comm Corr Juvenile Grant 17-18	Comm Corr Probation 17-18	VASIA 2018	Prosecutor Hub Grant 2018	CASA Capacity Building Gmt 18
Cash and investments - beginning	\$ 7,650	\$ 49,026	\$ 69,741	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	55,120	20,000	21,672
Charges for services	-	84,442	79,687	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	84,442	79,687	55,120	20,000	21,672
Disbursements:						
Personal services	-	127,119	89,947	33,775	19,569	-
Supplies	-	-	-	-	181	6,657
Other services and charges	6,589	-	307	6,847	-	9,600
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	106	-
Other disbursements	-	-	-	-	-	-
Total disbursements	6,589	127,119	90,254	40,622	19,856	16,257
Excess (deficiency) of receipts over disbursements	(6,589)	(42,677)	(10,567)	14,498	144	5,415
Cash and investments - ending	\$ 1,061	\$ 6,349	\$ 59,174	\$ 14,498	\$ 144	\$ 5,415

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Comm Corr Adult Grant 17-18	Comm Corr Greenwood 17-18	Family Resource & Educational	JDAI Bonus Grant	Comm Corr Juv - Discretionary	Community Crossing Grant 17-18
Cash and investments - beginning	\$ 92,357	\$ 13,133	\$ (20,501)	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	39,450	11,750	337,013
Charges for services	167,075	19,762	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1	-	46,811	-	-	-
Total receipts	167,076	19,762	46,811	39,450	11,750	337,013
Disbursements:						
Personal services	220,673	28,941	26,310	-	-	-
Supplies	1,110	-	-	10,549	579	-
Other services and charges	5,126	-	-	17,670	3,998	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,538	-
Other disbursements	-	-	-	-	-	337,013
Total disbursements	226,909	28,941	26,310	28,219	7,115	337,013
Excess (deficiency) of receipts over disbursements	(59,833)	(9,179)	20,501	11,231	4,635	-
Cash and investments - ending	\$ 32,524	\$ 3,954	\$ -	\$ 11,231	\$ 4,635	\$ -

JOHNSON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Comm Corr Probation 18-19	Comm Corr Juvenile Grant 18-19	Comm Corr Adult Grant 18-19	Comm Corr Greenwood 18-19	Family Resource & Ed 18-19	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,677,654
Receipts:						
Taxes	-	-	-	-	-	228,897,097
Licenses and permits	-	-	-	-	-	359,611
Intergovernmental receipts	-	-	-	-	-	33,621,549
Charges for services	132,813	140,737	278,459	33,232	-	8,617,806
Fines and forfeits	-	-	-	-	-	2,237,475
Other receipts	-	-	-	-	8,675	54,720,937
Total receipts	<u>132,813</u>	<u>140,737</u>	<u>278,459</u>	<u>33,232</u>	<u>8,675</u>	<u>328,454,475</u>
Disbursements:						
Personal services	50,265	102,113	162,045	20,486	20,302	37,686,015
Supplies	-	-	7,588	-	-	46,859,099
Other services and charges	389	-	18,938	-	-	11,092,833
Debt service - principal and interest	-	-	-	-	-	2,591,391
Capital outlay	-	-	-	-	-	6,398,473
Other disbursements	-	-	-	-	-	222,305,319
Total disbursements	<u>50,654</u>	<u>102,113</u>	<u>188,571</u>	<u>20,486</u>	<u>20,302</u>	<u>326,933,130</u>
Excess (deficiency) of receipts over disbursements	<u>82,159</u>	<u>38,624</u>	<u>89,888</u>	<u>12,746</u>	<u>(11,627)</u>	<u>1,521,345</u>
Cash and investments - ending	<u>\$ 82,159</u>	<u>\$ 38,624</u>	<u>\$ 89,888</u>	<u>\$ 12,746</u>	<u>\$ (11,627)</u>	<u>\$ 57,198,999</u>

JOHNSON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,022,174</u>	<u>\$ -</u>

JOHNSON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2018

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

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: General obligation bonds	GOB 2016 A: To provide funds to acquire certain equip make renovations landscaping improv and paving projects	\$ -	\$ -
General obligation bonds	GOB 2016 B: Provide funds to pay the cost of an Energy Savings Project and the costs of the issuance of the bond	275,000	277,475
General obligation bonds	GOB 2017 A: To acquire certain equipment and make certain renovations and to pay the cost of certain paving projects	1,590,000	1,352,006
General obligation bonds	GOB 2018 A: To acquire and install certain equipment complete certain projects and make certain improvements	1,900,000	827,558
Revenue bonds	Construction reconstruction and expansion of a road	<u>1,100,000</u>	<u>593,075</u>
Total governmental activities		<u>4,865,000</u>	<u>3,050,114</u>
Totals		<u>\$ 4,865,000</u>	<u>\$ 3,050,114</u>

JOHNSON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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

	<u>Ending Balance</u>
Governmental activities:	
Infrastructure	\$ 59,048,290
Buildings	10,689,997
Improvements other than buildings	116,715
Machinery, equipment, and vehicles	4,089,504
Books and other	<u>308,150</u>
Total governmental activities	<u>74,252,656</u>
Total capital assets	<u><u>\$ 74,252,656</u></u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF JOHNSON COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Johnson County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. 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

June 26, 2019

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

JOHNSON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2018

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Agriculture</u>					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553	FY 2018	\$ -	\$ 13,123
School Breakfast Program					
National School Lunch Program	Indiana Department of Education	10.555	FY 2018	-	20,664
National School Lunch Program			FY 2018	-	3,091
National School Lunch Program - Commodities					
Total - National School Lunch Program				-	23,755
Total - Child Nutrition Cluster				-	36,878
Special Supplemental Nutrition Program for Women, Infants, and Children	Indiana State Department of Health	10.557			
WIC - Breastfeeding/Peer Counselor (2017/2018)			Contract #22294	-	541,278
WIC - Breastfeeding/Peer Counselor (2018/2019)			Contract #28841	-	22,925
Total - Special Supplemental Nutrition Program for Women, Infants, and Children				-	564,203
Child and Adult Care Food Program	Indiana Department of Education	10.558	FY 2018	-	5,213
Child and Adult Care Food Program					
Total - Department of Agriculture				-	606,294
<u>Department of Justice</u>					
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
Victim Assistance Program (10/1/16-9/30/18)			15VOCA5429	-	65,690
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588			
STOP Grant Domestic Violence Intervention Program (7/1/17-6/30/18)			D3-18-12245	-	40,777
Edward Byrne Memorial Justice Assistance Grant Program	City of Greenwood	16.738			
Justice Assistance Grant Program			2018-DJ-BX-0306	-	7,549
Equitable Sharing Program	Direct Grant	16.922			
Prosecutor Federal Forfeiture /DOJ Equitable Share			17-DEA-634707	-	4,166
Total - Department of Justice				-	118,182
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Trail & Greenways Bike/Pedestrian Facilities			Project #0810438	-	4,719
Worthsville Rd/ Clark School Rd			Project #1005947	-	25,616
Federal Bridge Inspection (Phase 1 (2010) and Phase 2 (2016))			Project #1382120	-	7,117
Federal Bridge Inspection (Bridge 502)			Project #1383129	-	23,867
Federal Bridge Inspection (Bridge 604)			Project #1383134 & 1383133	-	51,713
Total - Highway Planning and Construction				-	113,032
Total - Highway Planning and Construction Cluster				-	113,032
Highway Safety Cluster					
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600			
Big City/Big County Enforcement (2017/2018)			D3-18-11878	42,319	51,645
Total - Highway Safety Cluster				42,319	51,645
Formula Grants for Rural Areas	Indiana Department of Transportation	20.509			
ACCESS - Public Transit (Federal Share)			A249-17-G150135	58,133	58,133
			A249-18-G170181	752,896	752,896
Total - Formula Grants for Rural Areas				811,029	811,029

JOHNSON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2018

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
Minimum Penalties for Repeat Offenders for Driving While Intoxicated DUI Task Force Indiana Enforcement Grant (2017/2018)	Indiana Criminal Justice Institute	20.608	D3-18-12044	25,524	26,099
Interagency Hazardous Materials Public Sector Training and Planning Grants HMEP/LEPC	Indiana Department of Homeland Security	20.703	Contract #25380	-	5,538
Total - Department of Transportation				878,872	1,007,343
<u>Department of the Treasury</u>					
Equitable Sharing Sheriff DOT Equitable Share	Direct Grant	21.016	FY 2018	-	16,452
Total - Department of the Treasury				-	16,452
<u>Department of Health and Human Services</u>					
Medical Reserve Corps Small Grant Program NACCHO 2008 (Capacity Building)	National Association of County and City Health Offices	93.008	IMRCSG101005-01	-	218
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements BP5 Non Obligated Funding RFP CRI BP1 (2017/2018) Base BP1 (2017/2018) CRI BP1S (2018/2019) Base BP1S (2018/2019)	Indiana State Department of Health	93.074	Contract #20355; U90TP000521 Contract #20355; U90TP000521 Contract #20355; U90TP000521 Contract #26919 Contract #26919	- - - - -	24,862 30,041 16,456 8,060 4,459
Total - Hospital Preparedness Program (HPP) and and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	83,878
Child Support Enforcement Clerk Collection Incentives Calendar 2018 Clerk Expenditures Calendar 2018 Clerk Expenditures (Clerk Perpetuation Fund) County Collection Incentives Indirect Costs - Cost Allocation Plan Calendar 2018 Juvenile Court Expenditures Prosecutor Collection Incentives Calendar 2018 Prosecutor Expenditures Prosecutor Deferral Program Pretrial Diversion Program	Indiana Department of Child Services	93.563	FY 2018 FY 2018 FY 2018 FY 2018 FY 2018 FY 2018 FY 2018 FY 2018 FY 2018 FY 2018 FY 2018	- - - - - - - - - - -	59,950 33,801 12 74,801 97,964 58,964 82,027 461,081 1,382 1,661
Total - Child Support Enforcement				-	871,643
Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems Election Reform Payments	Indiana Secretary of State	93.617	FY 2005 & FY 2012	-	21,868
Total - Department of Health and Human Services				-	977,607
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants EMPG - Salaries	Indiana Department of Homeland Security	97.042	EMC-2017-EP-00002	-	62,262
Homeland Security Grant Program Wireless System for Robot	Indiana Department of Homeland Security	97.067	EMW-2018-SS-00011	-	91,743
Total - Department of Homeland Security				-	154,005
Total federal awards expended				\$ 878,872	\$ 2,879,883

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

JOHNSON COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2018. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

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

JOHNSON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
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 Programs and type of auditor's report issued on compliance for each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
93.563	Child Support Enforcement	Unmodified
20.509	Formula Grants for Rural Areas	Unmodified

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

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

No matters are reportable.

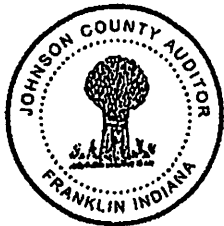
Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.



Pamela J. Burton
JOHNSON COUNTY AUDITOR

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

April 26, 2019

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding 2017-001

Fiscal year finding occurred: 2017

Contact person responsible for corrective action: Pamela J. Burton

Contact Phone Number: 317.346.4312

Status of Audit Finding: - Auditee has implemented proper internal controls to effectively detect misstatements of the SEFA. The Auditor has ensured proper reporting on the Schedule of Expenditures of Federal Awards.

Respectfully,

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

Pamela J. Burton
Johnson County Auditor's Office
Johnson County Auditor
April 26, 2019



Pamela J. Burton
JOHNSON COUNTY AUDITOR

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

April 26, 2019

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding 2017-002

Fiscal year finding occurred: 2017

Contact person responsible for corrective action: Pamela J. Burton

Contact Phone Number: 317.346.4312

Status of Audit Finding: - Auditee has implemented proper internal controls for segregation of duties as related to the employee health benefit accounts, receipts, financial transaction and reporting that is related to financial statements.

Respectfully,

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

Pamela J. Burton
Johnson County Auditor's Office
Johnson County Auditor
April 26, 2019

Johnson County Treasurer



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

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-003

Fiscal year in which the finding initially occurred: 2017

Contact Person Responsible for Corrective Action: Michele Ann Graves

Contact Phone Number: (317)346-4340

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



(Signature)

Treasurer
(Title)

4/15/2019
(Date)



JOHNSON COUNTY SHERIFF'S OFFICE

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

Duane Burgess, Sheriff

Andrew Barnhart, Chief Deputy

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-004

Fiscal year in which the finding initially occurred: 2017
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A
Contact Person Responsible for Corrective Action: Duane Burgess
Contact Phone Number: 317-346-4601

Status of Audit Finding:

The office has implemented a financial review on all accounts by having another person within the department review and sign off on all the accounts monthly.

Duane E. Burgess
(Signature)

Sheriff
(Title)

4-9-19
(Date)

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



Pamela J. Burton
JOHNSON COUNTY AUDITOR

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

May 6, 2019

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding 2017-005

Fiscal year finding occurred: 2017

**Contact person responsible for corrective action: Tracy Smith – WIC Coordinator
– 317.736.6628**

Pamela J. Burton: 317.346.4312

Status of Audit Finding: - Auditee has successfully implemented proper internal controls and procedures to effectively minimize the time elapsing between the transfers of funds to the County.

Respectfully,

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

Pamela J. Burton
Johnson County Auditor's Office
Johnson County Auditor
April 26, 2019

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/>.