

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
SHELBY COUNTY, INDIANA  
January 1, 2013 to December 31, 2013



**FILED**  
11/13/2014



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance With <i>Government Auditing Standards</i> .....	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	10-12
Notes to Financial Statement .....	13-18
Supplementary Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	20-44
Schedule of Payables and Receivables .....	45
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance .....	48-50
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards .....	52-53
Notes to Schedule of Expenditures of Federal Awards .....	54
Schedule of Findings and Questioned Costs .....	55-63
Auditee Prepared Documents:	
Summary Schedule of Prior Audit Findings .....	66-67
Corrective Action Plan .....	68-76
Other Report .....	77

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Amy L. Glackman	01-01-11 to 12-31-14
Treasurer	Tawnya J. Williams	01-01-11 to 12-31-14
Clerk	Vicki R. Franklin	01-01-11 to 12-31-14
Sheriff	Michael D. Bowlby	01-01-11 to 12-31-14
Recorder	Mary Jo Phares	01-01-11 to 12-31-14
President of the Board of County Commissioners	Kevin Nigh	01-01-13 to 12-31-14
President of the County Council	Scott M. Asher	01-01-13 to 12-31-14



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**INDEPENDENT AUDITOR'S REPORT**

TO: THE OFFICIALS OF SHELBY COUNTY, INDIANA

***Report on the Financial Statement***

We have audited the accompanying financial statement of Shelby County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement.

***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 of 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 of 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, 2013.

***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, 2013, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated August 18, 2014, 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 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 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.


***Accompanying Information***

*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 the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, 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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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 and Schedule of Payables and Receivables, 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.

  
Paul D. Joyce, CPA  
State Examiner

August 18, 2014



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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 SHELBY 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 Shelby County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement, and have issued our report thereon dated August 18, 2014, 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.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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 entity's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2013-001, 2013-002, and 2013-003 to be material weaknesses.



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

***Compliance and Other Matters***


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2013-001 and 2013-002.

***Shelby County's Response to Findings***

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

***Purpose of This Report***

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

  
Paul D. Joyce, CPA  
State Examiner

August 18, 2014

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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.

SHELBY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Sheriff's Inmate Trust	\$ 7,573	\$ 144,602	\$ 152,069	\$ 106
Sheriff's Commissary	2,786	20,000	17,067	5,719
Clerk's Trust	567,400	5,940,606	5,875,445	632,561
Sheriff's Cashbook	108,627	217,064	214,440	111,251
General	747,920	10,227,302	9,931,100	1,044,122
Sheriff Special Accident	15,299	1,311	-	16,610
CAGIT County Certified Shares	-	3,164,986	2,830,102	334,884
Campaign Finance Enforcement - County	200	-	-	200
CEDIT County Share	1,790,582	920,559	705,024	2,006,117
City and Town Court Costs	9,162	13,856	-	23,018
Clerk's Records Perpetuation	119,282	15,987	2,799	132,470
Community Corrections	89,348	628,915	689,341	28,922
Community Transition Program	21,399	59,304	35,248	45,455
Sales Disclosure - County Share	3,221	5,582	3,135	5,668
Cumulative Bridge	3,268,602	693,705	948,166	3,014,141
Cumulative Capital Development	73,882	366,839	308,553	132,168
Cumulative Courthouse	23,010	20,256	785	42,481
Drug Free Community	159,945	74,497	-	234,442
Emergency Planning	47,658	4,595	22,927	29,326
E-911 Land Line	463,294	-	463,294	-
Extradition Expenses	78	-	981	(903)
Firearms Training	55,446	29,540	11,402	73,584
Food and Beverage Tax	643,591	343,397	500,000	486,988
Health	104,072	384,319	464,702	23,689
Identification Security Protection	32,016	4,450	1,703	34,763
Excess Levy	180,449	-	-	180,449
Health Maintenance	93,025	34,419	50,567	76,877
Local Road and Street	3,004,277	434,671	1,045,193	2,393,755
Medical Care/Inmates	20,925	5,408	-	26,333
Misdemeanor - Sheriff	25,955	-	14,080	11,875
Highway	1,274,755	3,714,175	3,753,120	1,235,810
Plat Book	44,421	14,365	9,500	49,286
Rainy Day	82,218	251,567	101,810	231,975
Reassessment - 2017	279,127	166,204	218,381	226,950
Recorder's Records Perpetuation	39,917	82,502	53,659	68,760
Shelby Co. Sex & Violent Offense	10,665	4,446	2,602	12,509
Pro Bono Programs	3,998	4,529	4,913	3,614
Excess Taxes	346,364	33,559	320,557	59,366
Surveyor Cornerstone	-	9,635	2,496	7,139
Tax Sale Redemption	4,036	78,095	74,841	7,290
Tax Sale Surplus	245,483	426,869	235,053	437,299
Tobacco Settlement-Local Health	21,902	36,799	-	58,701
Unsafe Building	1,300	-	-	1,300
GAL/Court	2,015	21,113	21,113	2,015
GAL/CAPTA	2,500	-	-	2,500
County Auditor Ineligible Deduct	4,006	4,489	-	8,495
Education Fund (Recorder)	6,897	4,450	160	11,187
County 911	238,432	1,131,737	268,045	1,102,124
Adult Probation Services	197,526	174,279	139,613	232,192
GDIF	178,823	122,476	102,692	198,607
Ditch Maintenance	526,820	85,802	52,272	560,350
Donations	15,426	-	-	15,426
Payroll	(12,023)	3,540,837	3,521,697	7,117
Insurance	1,023,524	1,600,330	1,024,888	1,598,966
Sheriff Retirement	4,000	-	-	4,000
Settlement	(27)	37,708,085	37,708,159	(101)
HEA 1001 State Homestead Credit	50	-	-	50
Homestead Credit Rebate	51,252	-	-	51,252
State Fines and Forfeitures	9,328	23,864	27,765	5,427
Infraction Judgments	3,985	56,834	57,121	3,698
Special Death Benefit	375	4,615	4,645	345
State Disclosure Fee	335	5,030	5,015	350

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

SHELBY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Coroners Training & Con't Education	149	3,542	3,457	234
Interstate Compact - State Share	63	978	978	63
State Mortgage Fee	303	4,490	4,793	-
DLGF Homestead Property Database	-	499	499	-
Sex and Violent Offender Admin - State	304	848	837	315
Inheritance Tax	294,939	789,098	1,077,422	6,615
Education Plate Fee	-	563	563	-
Riverboat Revenue Sharing	-	125,800	125,800	-
Innkeepers Tax	237,983	212,949	147,051	303,881
93.563 Prosecutor PCA	353	391	-	744
93.563 ARRA Prosecutor IV-D Incentive	11,553	-	-	11,553
93.563 Title IV-D Incentive	62,923	22,338	-	85,261
93.563 Prosecutor IV-D Incentive-Post Oct '99	153,515	33,606	17,066	170,055
93.563 Clerk IV-D Incentive-Prior To Oct '99	120,761	-	120,761	-
93.563 Clerk IV-D Incentive-Post Oct '99	-	144,382	9,100	135,282
Sheriff's Continuing Education	6,178	4,614	4,592	6,200
Health Services Fund	4,962	6,267	2,240	8,989
Prosecutor Title IV-D	675	-	634	41
Assessment & Referral	124,452	79,223	85,275	118,400
Informal Adjustment	19,833	16,329	7,548	28,614
Pretrial Diversion	255,367	35,633	21,894	269,106
Law Enforcement	20,807	10,609	10,110	21,306
Jury Pay	29,391	5,807	3,438	31,760
Sheriff Defibrillator Donation	70	-	-	70
Prosecutor Donation	1,172	620	-	1,792
Juvenile Probation Services	7,911	-	-	7,911
Automotive Safety	2	-	-	2
Sheriff's Restitution	10,466	99	-	10,565
Sheriff Work Release	30,370	25,651	21,734	34,287
Seized Property	204	770	-	974
Prosecutor Law Enforcement	43,063	11,468	21,609	32,922
Public Defender Service	25,843	44,256	56,051	14,048
Sheriff Surety Bonds	1,585	130	-	1,715
Project Income House Arrest	241,015	342,430	372,009	211,436
Civil Process Fees	6,287	27,135	27,580	5,842
Bail Alternative Building	46,899	-	16,500	30,399
MADD Impact Fees	2,640	-	-	2,640
CTP Funding	10,651	-	-	10,651
Juvenile Intensive Sp	(241)	-	-	(241)
JISP	8,720	-	-	8,720
2008 Citizen Corps Programs	(614)	-	-	(614)
Community Corrections Juvenile	(2,250)	-	-	(2,250)
Court Reform Grant (Odyssey)	(31)	11,851	12,442	(622)
Health Dept. BHP Grant 172-2	5,945	-	742	5,203
Health Assessment Fund - Grant	2,234	-	2,234	-
Sheriff Drug Free	7,113	12,000	6,758	12,355
Assessor Data Entry Fee	7,090	2,480	-	9,570
Sheriff Range Fund	216	-	340	(124)
Sheriff Training Fund	550	-	590	(40)
Tindall Farm	247,721	65,104	35,699	277,126
Hendricks Street Rental	14,709	14,494	2,122	27,081
Vending Machine	1,300	149	218	1,231
Racino - County	3,654,484	4,546,788	3,538,575	4,662,697
Racino Tax	-	3,421,400	3,382,391	39,009
Interstate Fees	1,397	978	-	2,375
Prosecutor - notary fund	442	420	-	862
Misc. Distributions	245,604	-	10,983	234,621
Youth Substance Abuse Prevention	(4,530)	126,074	125,637	(4,093)
93.008 NACCHO MRC	4,739	-	40	4,699
93.069 Public Health Emergency	2,743	8,333	-	11,076
93.041 Adult Protective Service	110,841	35,671	37,595	108,917
93.041 Adult Protective Services 2	(134,317)	45,776	40,189	(128,730)

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

SHELBY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Race-Gender Fairness	11,749	14,028	6,350	19,427
JABG Flow Thru Grant	30,375	29,567	-	59,942
Drug Free Coalition	(51,746)	950	82,287	(133,083)
TSF Drug Free Coalition	7,227	6,340	22,044	(8,477)
H1N1 Vaccination	492	-	-	492
Edward Byrne Memorial - Sheriff	252	-	23	229
Victim Assistance 16.575	(38,484)	86,744	7,590	40,670
Competitive EMA	(1,579)	4,034	1,798	657
Operation Pull Over	263	9,366	-	9,629
DUI Task Force	5,185	10,000	9,805	5,380
BCC Traffic Enforcement	(523)	7,623	16,988	(9,888)
4-H Drug Free Grant	145	-	-	145
Community Corrections Drug Free Coalition	126	-	126	-
Victim Asst. 2	(64,071)	-	41,456	(105,527)
Homeland Security Computer Grant	(7)	408	258	143
CRI GRANT (HEALTH DEPT.) 97.05	3,896	-	-	3,896
Willow Park HMGP	80,335	9,250	10,798	78,787
Pass Thru Grant - Marion County	(4,679)	5,355	-	676
97.730201 Act Juv Justice Gran	6,715	-	-	6,715
County Treasurer	1,386,896	1,335,175	1,386,896	1,335,175
Sheriff's Food Account	12,864	323,661	324,041	12,484
Build Indiana	193,498	-	-	193,498
16.803 JAG EDWARD BYRNE GRANT	-	208,334	-	208,334
Welfare HCI	11,891	-	-	11,891
Medical Assist Wards	101,814	-	-	101,814
Comprehensive Plan Emergency	16,477	-	-	16,477
Settlement fund	(4,252)	-	-	(4,252)
Inmate Trust Fund Acct 6674456	-	143,138	135,913	7,225
Welfare Child/Special Needs	12,980	-	-	12,980
Clerk - Passport Envelopes	-	80	-	80
County Fair Grandstands	-	801,844	-	801,844
SHRAB-Archival Assessment & Fund	-	-	2,549	(2,549)
97.073 State Homeland Security	-	-	1,723	(1,723)
FBI JUSTICE FUNDS	38	-	-	38
2013 MRC Supplement	-	10,000	10,000	-
FIT	-	380,854	380,854	-
Congressional School Principal	-	37	37	-
Cum Reassessment 1999	22,274	273	22,547	-
County Wheel Tax	(427)	243,071	242,644	-
CVET	-	182,051	182,051	-
EDIT	-	1,166,568	1,166,568	-
State Highway Fund	-	3,500	3,500	-
Jail Debt	251,494	-	251,494	-
E-911	50,633	675	51,308	-
County CAGIT	-	5,133,650	5,133,650	-
Totals	\$ 24,274,859	\$ 93,421,475	\$ 90,849,634	\$ 26,846,700

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

SHELBY 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 which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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 which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

SHELBY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine 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 which include receipts derived 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 which include amounts received from various sources which can include, but are 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 include outflows 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 which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include 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.



SHELBY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are 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, transfer money 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 money 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 money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budget**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) 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.

SHELBY 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, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. *Risk Management***

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

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

**Note 6. *Pension Plans***

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

SHELBY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy and Annual Pension Cost*

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

**B. County Police Retirement Plan**

*Plan Description*

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

*Funding Policy*

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

**C. County Police Benefit Plan**

*Plan Description*

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants and posting errors made by the County. The reimbursements for expenditures from grants made by the County were not received by December 31, 2013. Additionally, some funds had posting errors that were not detected and corrected by December 31, 2013.

SHELBY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. Combined Funds**

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

#### SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report information can be found on the Gateway 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 Annual Report of the County which is 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 supplementary information presented was approved by management of the County. It is presented as intended by the County.

SHELBY COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013

	Sheriff's Inmate Trust	Sheriff's Commissary	Clerk's Trust	Sheriff's Cashbook	General	Sheriff Special Accident	CAGIT County Certified Shares
Cash and investments - beginning	\$ 7,573	\$ 2,786	\$ 567,400	\$ 108,627	\$ 747,920	\$ 15,299	\$ -
Receipts:							
Taxes	-	-	-	-	5,618,541	-	2,736,872
Licenses and permits	-	-	-	-	87,571	-	-
Intergovernmental	-	-	-	-	1,035,236	-	-
Charges for services	-	20,000	-	217,064	1,177,425	1,311	424,265
Fines and forfeits	-	-	5,940,606	-	255,161	-	-
Other receipts	144,602	-	-	-	2,053,368	-	3,849
Total receipts	144,602	20,000	5,940,606	217,064	10,227,302	1,311	3,164,986
Disbursements:							
Personal services	-	17,067	-	-	6,340,830	-	1,574,316
Supplies	-	-	-	-	258,595	-	378,185
Other services and charges	-	-	-	-	2,841,719	-	537,625
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	23,721	-	-
Other disbursements	152,069	-	5,875,445	214,440	466,235	-	339,976
Total disbursements	152,069	17,067	5,875,445	214,440	9,931,100	-	2,830,102
Excess (deficiency) of receipts over disbursements	(7,467)	2,933	65,161	2,624	296,202	1,311	334,884
Cash and investments - ending	\$ 106	\$ 5,719	\$ 632,561	\$ 111,251	\$ 1,044,122	\$ 16,610	\$ 334,884

SHELBY COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Campaign Finance Enforcement - County	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Sales Disclosure - County Share
Cash and investments - beginning	\$ 200	\$ 1,790,582	\$ 9,162	\$ 119,282	\$ 89,348	\$ 21,399	\$ 3,221
Receipts:							
Taxes	-	920,559	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	15,987	250,229	-	5,582
Fines and forfeits	-	-	13,856	-	-	59,304	-
Other receipts	-	-	-	-	378,686	-	-
Total receipts	-	920,559	13,856	15,987	628,915	59,304	5,582
Disbursements:							
Personal services	-	95,249	-	107	490,592	-	-
Supplies	-	2,201	-	-	3,355	1,119	-
Other services and charges	-	20,948	-	2,692	155,677	24,129	3,135
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	566,329	-	-	-	10,000	-
Other disbursements	-	20,297	-	-	39,717	-	-
Total disbursements	-	705,024	-	2,799	689,341	35,248	3,135
Excess (deficiency) of receipts over disbursements	-	215,535	13,856	13,188	(60,426)	24,056	2,447
Cash and investments - ending	\$ 200	\$ 2,006,117	\$ 23,018	\$ 132,470	\$ 28,922	\$ 45,455	\$ 5,668

SHELBY COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Cumulative Bridge	Cumulative Capital Development	Cumulative Courthouse	Drug Free Community	Emergency Planning	E-911 Land Line	Extradition Expenses
Cash and investments - beginning	\$ 3,268,602	\$ 73,882	\$ 23,010	\$ 159,945	\$ 47,658	\$ 463,294	\$ 78
Receipts:							
Taxes	490,735	329,254	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	55,028	36,920	-	-	4,595	-	-
Charges for services	147,942	-	-	-	-	-	-
Fines and forfeits	-	-	-	74,497	-	-	-
Other receipts	-	665	20,256	-	-	-	-
Total receipts	693,705	366,839	20,256	74,497	4,595	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	132,771	785	-	22,927	-	981
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	948,166	175,782	-	-	-	-	-
Other disbursements	-	-	-	-	-	463,294	-
Total disbursements	948,166	308,553	785	-	22,927	463,294	981
Excess (deficiency) of receipts over disbursements	(254,461)	58,286	19,471	74,497	(18,332)	(463,294)	(981)
Cash and investments - ending	\$ 3,014,141	\$ 132,168	\$ 42,481	\$ 234,442	\$ 29,326	\$ -	\$ (903)



SHELBY COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Firearms Training	Food and Beverage Tax	Health	Identification Security Protection	Excess Levy	Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 55,446	\$ 643,591	\$ 104,072	\$ 32,016	\$ 180,449	\$ 93,025	\$ 3,004,277
Receipts:							
Taxes	-	343,397	299,894	-	-	-	-
Licenses and permits	29,540	-	49,688	-	-	-	-
Intergovernmental	-	-	33,628	-	-	33,139	410,298
Charges for services	-	-	1,109	4,450	-	-	24,373
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,280	-
Total receipts	29,540	343,397	384,319	4,450	-	34,419	434,671
Disbursements:							
Personal services	-	-	332,224	-	-	12,536	-
Supplies	8,417	-	16,260	-	-	7,753	-
Other services and charges	1,425	-	91,229	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,560	-	-	1,703	-	30,278	1,045,193
Other disbursements	-	500,000	24,989	-	-	-	-
Total disbursements	11,402	500,000	464,702	1,703	-	50,567	1,045,193
Excess (deficiency) of receipts over disbursements	18,138	(156,603)	(80,383)	2,747	-	(16,148)	(610,522)
Cash and investments - ending	\$ 73,584	\$ 486,988	\$ 23,689	\$ 34,763	\$ 180,449	\$ 76,877	\$ 2,393,755

SHELBY COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Medical Care/Inmates	Misdemeanant - Sheriff	Highway	Plat Book	Rainy Day	Reassessment - 2017	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 20,925	\$ 25,955	\$ 1,274,755	\$ 44,421	\$ 82,218	\$ 279,127	\$ 39,917
Receipts:							
Taxes	-	-	-	-	73	125,829	-
Licenses and permits	-	-	10,242	-	-	-	-
Intergovernmental	-	-	3,629,295	-	-	14,110	-
Charges for services	-	-	-	14,365	-	-	82,502
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,408	-	74,638	-	251,494	26,265	-
Total receipts	5,408	-	3,714,175	14,365	251,567	166,204	82,502
Disbursements:							
Personal services	-	-	1,086,394	9,500	98,565	-	31,670
Supplies	-	-	2,327,999	-	-	-	3,061
Other services and charges	-	-	197,065	-	3,245	218,316	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	75,507	-	-	65	18,928
Other disbursements	-	14,080	66,155	-	-	-	-
Total disbursements	-	14,080	3,753,120	9,500	101,810	218,381	53,659
Excess (deficiency) of receipts over disbursements	5,408	(14,080)	(38,945)	4,865	149,757	(52,177)	28,843
Cash and investments - ending	\$ 26,333	\$ 11,875	\$ 1,235,810	\$ 49,286	\$ 231,975	\$ 226,950	\$ 68,760

SHELBY COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Shelby Co. Sex & Violent Offen	Pro Bono Programs	Excess Taxes	Surveyor Cornerstone	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settlement-Local Health
Cash and investments - beginning	\$ 10,665	\$ 3,998	\$ 346,364	\$ -	\$ 4,036	\$ 245,483	\$ 21,902
Receipts:							
Taxes	-	-	-	-	78,095	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	36,799
Charges for services	-	-	-	9,635	-	-	-
Fines and forfeits	4,446	4,529	-	-	-	-	-
Other receipts	-	-	33,559	-	-	426,869	-
Total receipts	4,446	4,529	33,559	9,635	78,095	426,869	36,799
Disbursements:							
Personal services	-	2,905	-	2,164	-	-	-
Supplies	-	135	-	-	-	-	-
Other services and charges	2,314	1,873	-	332	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	288	-	320,557	-	74,841	235,053	-
Total disbursements	2,602	4,913	320,557	2,496	74,841	235,053	-
Excess (deficiency) of receipts over disbursements	1,844	(384)	(286,998)	7,139	3,254	191,816	36,799
Cash and investments - ending	\$ 12,509	\$ 3,614	\$ 59,366	\$ 7,139	\$ 7,290	\$ 437,299	\$ 58,701

SHELBY COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Unsafe Building	GAL/Court	GAL/CAPTA	County Auditor Ineligible Dedu	Education Fund (Recorder)	County 911	Adult Probation Services
Cash and investments - beginning	\$ 1,300	\$ 2,015	\$ 2,500	\$ 4,006	\$ 6,897	\$ 238,432	\$ 197,526
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	21,113	-	-	-	-	-
Charges for services	-	-	-	-	4,450	1,081,104	-
Fines and forfeits	-	-	-	-	-	-	174,279
Other receipts	-	-	-	4,489	-	50,633	-
Total receipts	-	21,113	-	4,489	4,450	1,131,737	174,279
Disbursements:							
Personal services	-	-	-	-	-	131,660	102,712
Supplies	-	-	-	-	-	-	2,351
Other services and charges	-	21,113	-	-	160	136,170	25,744
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	215	8,806
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	21,113	-	-	160	268,045	139,613
Excess (deficiency) of receipts over disbursements	-	-	-	4,489	4,290	863,692	34,666
Cash and investments - ending	\$ 1,300	\$ 2,015	\$ 2,500	\$ 8,495	\$ 11,187	\$ 1,102,124	\$ 232,192

SHELBY COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	GDIF	Ditch Maintenance	Donations	Payroll	Insurance	Sheriff Retirement	Settlement
Cash and investments - beginning	\$ 178,823	\$ 526,820	\$ 15,426	\$ (12,023)	\$ 1,023,524	\$ 4,000	\$ (27)
Receipts:							
Taxes	122,476	85,802	-	-	-	-	29,736,498
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	7,688,195
Charges for services	-	-	-	-	-	-	283,392
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	3,540,837	1,600,330	-	-
Total receipts	122,476	85,802	-	3,540,837	1,600,330	-	37,708,085
Disbursements:							
Personal services	-	1,120	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	67,965	22,028	-	-	-	-	-
Debt service - principal and interest	34,727	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	29,124	-	3,521,697	1,024,888	-	37,708,159
Total disbursements	102,692	52,272	-	3,521,697	1,024,888	-	37,708,159
Excess (deficiency) of receipts over disbursements	19,784	33,530	-	19,140	575,442	-	(74)
Cash and investments - ending	\$ 198,607	\$ 560,350	\$ 15,426	\$ 7,117	\$ 1,598,966	\$ 4,000	\$ (101)

SHELBY COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	HEA 1001 State Homestead Credit	Homestead Credit Rebate	State Fines and Forfeitures	Infraction Judgments	Special Death Benefit	State Disclosure Fee	Coroners Training & Con't Education
Cash and investments - beginning	\$ 50	\$ 51,252	\$ 9,328	\$ 3,985	\$ 375	\$ 335	\$ 149
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	5,030	3,542
Fines and forfeits	-	-	23,864	56,834	4,615	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	23,864	56,834	4,615	5,030	3,542
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	27,765	57,121	4,645	5,015	3,457
Total disbursements	-	-	27,765	57,121	4,645	5,015	3,457
Excess (deficiency) of receipts over disbursements	-	-	(3,901)	(287)	(30)	15	85
Cash and investments - ending	\$ 50	\$ 51,252	\$ 5,427	\$ 3,698	\$ 345	\$ 350	\$ 234

SHELBY COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Interstate Compact - State Share	State Mortgage Fee	DLGF Homestead Property Database	Sex and Violent Offender Admin - State	Inheritance Tax	Education Plate Fee	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 63	\$ 303	\$ -	\$ 304	\$ 294,939	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	563	-
Intergovernmental	-	-	-	-	789,098	-	125,800
Charges for services	-	4,490	-	848	-	-	-
Fines and forfeits	978	-	-	-	-	-	-
Other receipts	-	-	499	-	-	-	-
Total receipts	978	4,490	499	848	789,098	563	125,800
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	978	4,793	499	837	1,077,422	563	125,800
Total disbursements	978	4,793	499	837	1,077,422	563	125,800
Excess (deficiency) of receipts over disbursements	-	(303)	-	11	(288,324)	-	-
Cash and investments - ending	\$ 63	\$ -	\$ -	\$ 315	\$ 6,615	\$ -	\$ -

SHELBY COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Innkeepers Tax	93.563 Prosecutor PCA	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Prior To Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 237,983	\$ 353	\$ 11,553	\$ 62,923	\$ 153,515	\$ 120,761	\$ -
Receipts:							
Taxes	212,949	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	391	-	22,338	33,606	-	23,621
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	120,761
Total receipts	<u>212,949</u>	<u>391</u>	<u>-</u>	<u>22,338</u>	<u>33,606</u>	<u>-</u>	<u>144,382</u>
Disbursements:							
Personal services	25,200	-	-	-	-	-	-
Supplies	2,720	-	-	-	15,533	-	-
Other services and charges	31,517	-	-	-	1,533	-	8,140
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,844	-	-	-	-	-	960
Other disbursements	85,770	-	-	-	-	120,761	-
Total disbursements	<u>147,051</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,066</u>	<u>120,761</u>	<u>9,100</u>
Excess (deficiency) of receipts over disbursements	<u>65,898</u>	<u>391</u>	<u>-</u>	<u>22,338</u>	<u>16,540</u>	<u>(120,761)</u>	<u>135,282</u>
Cash and investments - ending	<u>\$ 303,881</u>	<u>\$ 744</u>	<u>\$ 11,553</u>	<u>\$ 85,261</u>	<u>\$ 170,055</u>	<u>\$ -</u>	<u>\$ 135,282</u>



SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Sheriff's Continuing Education	Health Services Fund	Prosecutor Title IV-D	Assessment & Referral	Informal Adjustment	Pretrial Diversion	Law Enforcement
Cash and investments - beginning	\$ 6,178	\$ 4,962	\$ 675	\$ 124,452	\$ 19,833	\$ 255,367	\$ 20,807
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	4,614	6,267	-	-	-	-	-
Fines and forfeits	-	-	-	79,223	16,329	35,633	10,609
Other receipts	-	-	-	-	-	-	-
Total receipts	4,614	6,267	-	79,223	16,329	35,633	10,609
Disbursements:							
Personal services	-	-	-	75,302	-	-	-
Supplies	-	2,240	-	440	5,015	2,519	-
Other services and charges	4,592	-	634	8,619	2,533	18,042	10,110
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	914	-	-	-
Other disbursements	-	-	-	-	-	1,333	-
Total disbursements	4,592	2,240	634	85,275	7,548	21,894	10,110
Excess (deficiency) of receipts over disbursements	22	4,027	(634)	(6,052)	8,781	13,739	499
Cash and investments - ending	\$ 6,200	\$ 8,989	\$ 41	\$ 118,400	\$ 28,614	\$ 269,106	\$ 21,306

SHELBY COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Jury Pay	Sheriff Defibulator Donation	Prosecutor Donation	Juvenile Probation Services	Automotive Safety	Sheriff's Restitution	Sheriff Work Release
Cash and investments - beginning	\$ 29,391	\$ 70	\$ 1,172	\$ 7,911	\$ 2	\$ 10,466	\$ 30,370
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	25,651
Fines and forfeits	5,807	-	-	-	-	99	-
Other receipts	-	-	620	-	-	-	-
Total receipts	5,807	-	620	-	-	99	25,651
Disbursements:							
Personal services	3,438	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	6,839
Other services and charges	-	-	-	-	-	-	11,402
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	3,493
Other disbursements	-	-	-	-	-	-	-
Total disbursements	3,438	-	-	-	-	-	21,734
Excess (deficiency) of receipts over disbursements	2,369	-	620	-	-	99	3,917
Cash and investments - ending	\$ 31,760	\$ 70	\$ 1,792	\$ 7,911	\$ 2	\$ 10,565	\$ 34,287

SHELBY COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Seized Property	Prosecutor Law Enforcement	Public Defender Service	Sheriff Surety Bonds	Project Income House Arrest	Civil Process Fees	Bail Alternative Building
Cash and investments - beginning	\$ 204	\$ 43,063	\$ 25,843	\$ 1,585	\$ 241,015	\$ 6,287	\$ 46,899
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	130	-	27,135	-
Fines and forfeits	770	11,468	44,256	-	342,430	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	770	11,468	44,256	130	342,430	27,135	-
Disbursements:							
Personal services	-	-	53,423	-	117,394	27,580	-
Supplies	-	-	-	-	5,936	-	-
Other services and charges	-	21,609	2,628	-	48,087	-	8,500
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	9,618	-	8,000
Other disbursements	-	-	-	-	190,974	-	-
Total disbursements	-	21,609	56,051	-	372,009	27,580	16,500
Excess (deficiency) of receipts over disbursements	770	(10,141)	(11,795)	130	(29,579)	(445)	(16,500)
Cash and investments - ending	\$ 974	\$ 32,922	\$ 14,048	\$ 1,715	\$ 211,436	\$ 5,842	\$ 30,399

SHELBY COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	MADD Impact Fees	CTP Funding	Juvenile Intensive Sp	JISP	2008 Citizen Corps Programs	Community Corrections Juvenile	Court Reform Grant (Odyssey)
Cash and investments - beginning	\$ 2,640	\$ 10,651	\$ (241)	\$ 8,720	\$ (614)	\$ (2,250)	\$ (31)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	11,851
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	11,851
Disbursements:							
Personal services	-	-	-	-	-	-	9,886
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	2,556
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	12,442
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(591)
Cash and investments - ending	\$ 2,640	\$ 10,651	\$ (241)	\$ 8,720	\$ (614)	\$ (2,250)	\$ (622)

SHELBY COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Health Dept. BHP Grant 172-2	Health Assessment Fund - Grant	Sheriff Drug Free	Assessor Data Entry Fee	Sheriff Range Fund	Sheriff Training Fund	Tindall Farm
Cash and investments - beginning	\$ 5,945	\$ 2,234	\$ 7,113	\$ 7,090	\$ 216	\$ 550	\$ 247,721
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	2,480	-	-	65,104
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	12,000	-	-	-	-
Total receipts	-	-	12,000	2,480	-	-	65,104
Disbursements:							
Personal services	-	-	6,758	-	-	-	-
Supplies	-	1,734	-	-	162	-	-
Other services and charges	742	500	-	-	178	590	1,449
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	34,250
Total disbursements	742	2,234	6,758	-	340	590	35,699
Excess (deficiency) of receipts over disbursements	(742)	(2,234)	5,242	2,480	(340)	(590)	29,405
Cash and investments - ending	\$ 5,203	\$ -	\$ 12,355	\$ 9,570	\$ (124)	\$ (40)	\$ 277,126

SHELBY COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Hendricks Street Rental	Vending Machine	Racino - County	Racino Tax	Interstate Fees	Prosecutor - notary fund	Misc. Distributions
Cash and investments - beginning	\$ 14,709	\$ 1,300	\$ 3,654,484	\$ -	\$ 1,397	\$ 442	\$ 245,604
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	3,701,136	3,387,815	-	-	-
Charges for services	14,494	-	14,695	-	-	420	-
Fines and forfeits	-	-	-	-	978	-	-
Other receipts	-	149	830,957	33,585	-	-	-
Total receipts	14,494	149	4,546,788	3,421,400	978	420	-
Disbursements:							
Personal services	-	-	1,051,608	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,122	-	261,895	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	2,225,072	-	-	-	-
Other disbursements	-	218	-	3,382,391	-	-	10,983
Total disbursements	2,122	218	3,538,575	3,382,391	-	-	10,983
Excess (deficiency) of receipts over disbursements	12,372	(69)	1,008,213	39,009	978	420	(10,983)
Cash and investments - ending	\$ 27,081	\$ 1,231	\$ 4,662,697	\$ 39,009	\$ 2,375	\$ 862	\$ 234,621

SHELBY COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Youth Substance Abuse Prevention	93.008 NACCHO MRC	93.069 Public Health Emergency	93.041 Adult Protective Service	93.041 Adult Protective Services 2	Race-Gender Fairness	JABG Flow Thru Grant
Cash and investments - beginning	<u>\$ (4,530)</u>	<u>\$ 4,739</u>	<u>\$ 2,743</u>	<u>\$ 110,841</u>	<u>\$ (134,317)</u>	<u>\$ 11,749</u>	<u>\$ 30,375</u>
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	126,074	-	8,333	35,671	45,776	14,028	29,567
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>126,074</u>	<u>-</u>	<u>8,333</u>	<u>35,671</u>	<u>45,776</u>	<u>14,028</u>	<u>29,567</u>
Disbursements:							
Personal services	49,228	-	-	35,583	38,508	-	-
Supplies	3,408	40	-	76	58	-	-
Other services and charges	72,256	-	-	1,936	1,623	6,350	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	745	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>125,637</u>	<u>40</u>	<u>-</u>	<u>37,595</u>	<u>40,189</u>	<u>6,350</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>437</u>	<u>(40)</u>	<u>8,333</u>	<u>(1,924)</u>	<u>5,587</u>	<u>7,678</u>	<u>29,567</u>
Cash and investments - ending	<u><u>\$ (4,093)</u></u>	<u><u>\$ 4,699</u></u>	<u><u>\$ 11,076</u></u>	<u><u>\$ 108,917</u></u>	<u><u>\$ (128,730)</u></u>	<u><u>\$ 19,427</u></u>	<u><u>\$ 59,942</u></u>

SHELBY COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Drug Free Coalition	TSF Drug Free Coalition	H1N1 Vaccination	Edward Byrne Memorial - Sheriff	Victim Assistance 16,575	Competitive EMA	Operation Pull Over
Cash and investments - beginning	<u>\$ (51,746)</u>	<u>\$ 7,227</u>	<u>\$ 492</u>	<u>\$ 252</u>	<u>\$ (38,484)</u>	<u>\$ (1,579)</u>	<u>\$ 263</u>
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	18,002	4,034	9,366
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>950</u>	<u>6,340</u>	<u>-</u>	<u>-</u>	<u>68,742</u>	<u>-</u>	<u>-</u>
Total receipts	<u>950</u>	<u>6,340</u>	<u>-</u>	<u>-</u>	<u>86,744</u>	<u>4,034</u>	<u>9,366</u>
Disbursements:							
Personal services	16,536	2,879	-	-	6,520	-	-
Supplies	-	89	-	-	1,000	-	-
Other services and charges	7,668	18,368	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	708	-	-	70	1,798	-
Other disbursements	<u>58,083</u>	<u>-</u>	<u>-</u>	<u>23</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>82,287</u>	<u>22,044</u>	<u>-</u>	<u>23</u>	<u>7,590</u>	<u>1,798</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(81,337)</u>	<u>(15,704)</u>	<u>-</u>	<u>(23)</u>	<u>79,154</u>	<u>2,236</u>	<u>9,366</u>
Cash and investments - ending	<u><u>\$ (133,083)</u></u>	<u><u>\$ (8,477)</u></u>	<u><u>\$ 492</u></u>	<u><u>\$ 229</u></u>	<u><u>\$ 40,670</u></u>	<u><u>\$ 657</u></u>	<u><u>\$ 9,629</u></u>



SHELBY COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	DUI Task Force	BCC Traffic Enforcement	4-H Drug Free Grant	Community Corrections Drug Free Coalition	Victim Asst. 2	Homeland Security Computer Grant	CRI GRANT (HEALTH DEPT.) 97.05
Cash and investments - beginning	\$ 5,185	\$ (523)	\$ 145	\$ 126	\$ (64,071)	\$ (7)	\$ 3,896
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	10,000	7,623	-	-	-	408	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	10,000	7,623	-	-	-	408	-
Disbursements:							
Personal services	9,805	16,988	-	-	39,179	-	-
Supplies	-	-	-	-	1,003	-	-
Other services and charges	-	-	-	-	777	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	497	-	-
Other disbursements	-	-	-	126	-	258	-
Total disbursements	9,805	16,988	-	126	41,456	258	-
Excess (deficiency) of receipts over disbursements	195	(9,365)	-	(126)	(41,456)	150	-
Cash and investments - ending	\$ 5,380	\$ (9,888)	\$ 145	\$ -	\$ (105,527)	\$ 143	\$ 3,896

SHELBY COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Willow Park HMGP	Pass Thru Grant - Marion County	97.730201 Act Juv Justice Gran	County Treasurer	Sheriff's Food Account	Build Indiana
Cash and investments - beginning	\$ 80,335	\$ (4,679)	\$ 6,715	\$ 1,386,896	\$ 12,864	\$ 193,498
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	9,250	5,355	-	-	-	-
Charges for services	-	-	-	-	323,661	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,335,175	-	-
Total receipts	9,250	5,355	-	1,335,175	323,661	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	10,798	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	1,386,896	324,041	-
Total disbursements	10,798	-	-	1,386,896	324,041	-
Excess (deficiency) of receipts over disbursements	(1,548)	5,355	-	(51,721)	(380)	-
Cash and investments - ending	\$ 78,787	\$ 676	\$ 6,715	\$ 1,335,175	\$ 12,484	\$ 193,498

SHELBY COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	16.803 JAG EDWARD BYRNE GRANT	Welfare HCI	Medical Assist Wards	Comprehensive Plan Emergency	Settlement fund	Inmate Trust Fund Acct 6674456
Cash and investments - beginning	\$ -	\$ 11,891	\$ 101,814	\$ 16,477	\$ (4,252)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	208,334	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	143,138
Total receipts	<u>208,334</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>143,138</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	135,913
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>135,913</u>
Excess (deficiency) of receipts over disbursements	<u>208,334</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,225</u>
Cash and investments - ending	<u>\$ 208,334</u>	<u>\$ 11,891</u>	<u>\$ 101,814</u>	<u>\$ 16,477</u>	<u>\$ (4,252)</u>	<u>\$ 7,225</u>

SHELBY COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	Welfare Child/Special Needs	Clerk - Passport Envelopes	County Fair Grandstands	SHRAB-Archival Assessment & Fund	97.073 State Homeland Security	FBI JUSTICE FUNDS
Cash and investments - beginning	\$ 12,980	\$ -	\$ -	\$ -	\$ -	\$ 38
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	80	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	801,844	-	-	-
Total receipts	-	80	801,844	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	2,549	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,723	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	2,549	1,723	-
Excess (deficiency) of receipts over disbursements	-	80	801,844	(2,549)	(1,723)	-
Cash and investments - ending	\$ 12,980	\$ 80	\$ 801,844	\$ (2,549)	\$ (1,723)	\$ 38

SHELBY COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	2013 MRC Supplement	FIT	Congressional School Principal	Cum Reassessment 1999	County Wheel Tax	CVET
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 22,274	\$ (427)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	10,000	380,854	-	-	243,071	182,051
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	37	-	-	-
Other receipts	-	-	-	273	-	-
Total receipts	10,000	380,854	37	273	243,071	182,051
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	10,000	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	380,854	37	22,547	242,644	182,051
Total disbursements	10,000	380,854	37	22,547	242,644	182,051
Excess (deficiency) of receipts over disbursements	-	-	-	(22,274)	427	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SHELBY COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

	EDIT	State Highway Fund	Jail Debt	E-911	County CAGIT	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 251,494	\$ 50,633	\$ -	\$ 24,274,859
Receipts:						
Taxes	1,166,568	-	-	-	5,133,650	47,401,192
Licenses and permits	-	-	-	-	-	177,604
Intergovernmental	-	-	-	-	-	22,361,853
Charges for services	-	-	-	-	-	4,343,782
Fines and forfeits	-	3,500	-	-	-	7,164,108
Other receipts	-	-	-	675	-	11,972,936
Total receipts	<u>1,166,568</u>	<u>3,500</u>	<u>-</u>	<u>675</u>	<u>5,133,650</u>	<u>93,421,475</u>
Disbursements:						
Personal services	-	-	-	-	-	11,915,426
Supplies	-	-	-	-	-	3,068,243
Other services and charges	-	-	-	-	-	5,100,115
Debt service - principal and interest	-	-	-	-	-	34,727
Capital outlay	-	-	-	-	-	5,164,251
Other disbursements	<u>1,166,568</u>	<u>3,500</u>	<u>251,494</u>	<u>51,308</u>	<u>5,133,650</u>	<u>65,566,872</u>
Total disbursements	<u>1,166,568</u>	<u>3,500</u>	<u>251,494</u>	<u>51,308</u>	<u>5,133,650</u>	<u>90,849,634</u>
Excess (deficiency) of receipts over disbursements	-	-	(251,494)	(50,633)	-	2,571,841
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,846,700</u>

SHELBY COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 49,308</u>	<u>\$ 65,262</u>

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF SHELBY COUNTY, INDIANA

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

We have audited Shelby County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013. 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 the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

***Basis for Qualified Opinion on JAG Program Cluster***

As described in items 2013-005 and 2013-006 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding Equipment and Real Property Management and Special Tests and Provisions that are applicable to its JAG Program Cluster. Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

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

***Qualified Opinion on JAG Program Cluster***

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on the JAG Program Cluster* paragraph, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the JAG Program Cluster for the year ended December 31, 2013.

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended December 31, 2013.

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2013-007. Our opinion on each major federal program is not modified with respect to these matters.

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

***Report on Internal Control Over Compliance***

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.


Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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 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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2013-004, 2013-005, 2013-006, and 2013-007 to be material weaknesses.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

August 18, 2014

#### 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.

SHELBY COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2013

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	Total Federal Awards Expended
<u>Department of Housing and Urban Development</u>				
CDBG - State-Administered CDBG Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Indiana Housing and Community Development Authority	14.228	DR1HB-009-014	\$ 9,250
Total - Department of Housing and Urban Development				9,250
<u>Department of Justice</u>				
JAG Program Cluster ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories, Recovery Act JAG Edward Byrne Grant	Indiana Criminal Justice Institute	16.803	2009-SU-B9-0047	208,334
Crime Victim Assistance Victims Assistance	Indiana Criminal Justice Institute	16.575	12VA1524	18,002
Total - Department of Justice				226,336
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster Highway Planning and Construction 400N/Bridge #49 Phase IV R/W Acquisition Bridge #8	Indiana Department of Transportation	20.205	Des No. 0600117 Des No. 9682190	22,758 117,222
Total - Highway Planning and Construction Cluster				139,980
Highway Safety Cluster State and Community Highway Safety Operation Pull Over	Indiana Criminal Justice Institute	20.600	D3-13-7369	16,989
Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Task Force Enforcement	Indiana Criminal Justice Institute	20.601	D3-13-7265	10,000
Total - Highway Safety Cluster				26,989
Total - Department of Transportation				166,969
<u>Department of Health and Human Services</u>				
Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation Adult Protective Services	Indiana Family and Social Services Administration	93.041	73-11-PV-1245-03	74,935
Public Health Emergency Preparedness Public Preparedness Public Preparedness	Indiana State Department of Health	93.069	BPRS 172-1 BPRS 172-70	10,000 8,333
Total - Public Health Emergency Preparedness				18,333

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

SHELBY COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2013  
(Continued)

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	Total Federal Awards Expended
<u>Department of Health and Human Services (continued)</u>				
Emergency System for Advance Registration of Volunteer Health Professionals MRC Supplement	Indiana State Department of Health	93.089	BHP 172-2	<u>742</u>
Drug-Free Communities Support Program Grants Youth Substance Abuse Prevention Project	Direct Grant	93.276	1H79SP014792-01	<u>125,383</u>
Child Support Enforcement Prosecutor's Expenditures	Indiana Department of Child Services	93.563	2013	111,176
Clerk's Expenditures			2013	40,697
Prosecutor's Collection Incentives			2013	17,066
Clerk's Collection Incentives			2013	9,100
Indirect Cost			2013	<u>39,150</u>
Total - Child Support Enforcement				<u>217,189</u>
Social Services Block Grant Adult Protective Services	Indiana Family and Social Services Administration	93.667	73-11-99-1245-01	<u>6,512</u>
Total - Department of Health and Human Services				<u>436,582</u>
<u>Department of Homeland Security</u>				
Homeland Security Grant Program Races Tower Amateur Radio Stations	Indiana Department of Homeland Security	97.067	EDS# C44P-2-418A EDS# C44P-3-074B	5,355 <u>408</u>
Total - Homeland Security Grant Program				<u>5,763</u>
Emergency Management Performance Grants Salary for Coordinator EMA Competitive	Indiana Department of Homeland Security	97.042	EDS# C44P-3-300B EDS# C44P-3-038B	19,816 <u>4,034</u>
Total - Emergency Management Performance Grants				<u>23,850</u>
Total - Department of Homeland Security				<u>29,613</u>
Total federal awards expended				<u>\$ 875,262</u>

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

SHELBY COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

**Note 2. Subrecipients**

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2013:

Program Title	Federal CFDA Number	2013
State and Community Highway Safety	20.600	\$ 13,339
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	6,027



SHELBY COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statement:

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

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified for all programs except the JAG Program Cluster, which was modified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Highway Planning and Construction Cluster Child Support Enforcement JAG Program Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

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

**Section II - Financial Statement Findings**

**FINDING 2013-001 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING - COUNTY AUDITOR**

Control activities should be selected and developed at various levels of the County to reduce risks of error and/or fraud of the financial statement. The County has not separated incompatible activities related to receipts and cash and investment balances. The failure to establish these controls could enable material misstatements or irregularities to remain undetected.

SHELBY COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Preparation of the County's Annual Financial Report - Effective internal control over financial reporting involves the identification and analysis of the risks of material misstatement to the County's audited financial statement and then determining how those identified risks should be managed. The County has not identified risks to the preparation of a reliable financial statement and as a result has failed to design effective controls over the preparation of the financial statement to prevent, or detect and correct, material misstatements, including notes to the financial statement. The County Auditor compiled all the information to prepare the Annual Financial Report which was used to prepare the financial statement presented in this report. There was no other review by another individual of the information or comparison to the prior year's Annual Financial Report's ending balances. This resulted in two funds that were on the County's fund ledger being mistakenly left off the Annual Financial Report. Audit adjustments were proposed and accepted by management of the County and reflected in the financial statement presented in this report.

One employee in the County Auditor's Office is responsible for writing receipts for EFTs as well as receiving daily collections from various County offices. The receipts are posted each day to the funds ledger in total by the County Auditor, but there was no audit documentation to show that individual receipt postings were reviewed by someone other than the person preparing the receipts.

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under Indiana Code 5-14-3.8-7."

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

***FINDING 2013-002 - INTERNAL CONTROLS OVER THE PREPARATION  
OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS***

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

During the audit of the SEFA, we noted the following errors: (a) the schedule did not include expenditures from the ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories (CFDA 16.803) in the amount of \$208,334; (b) The Crime Victim Assistance program (CFDA 16.575) was overstated by \$68,742; (c) the Highway Planning and Construction program (CFDA 20.205) was understated by \$5,993; (d) the Special Programs for the Aging Title VII, Chapter 3 Programs for

SHELBY COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Prevention of Elder Abuse, Neglect, and Exploitation program (CFDA 93.041) was understated by \$35,671; (e) the Drug-Free Communities Support Program Grants program (CFDA 93.276) was overstated by \$690; (f) the Child Support Enforcement program (CFDA 93.563) was overstated by \$111,874; (g) the State and Community Highway Safety program (CFDA 20.600) was understated by \$9,367; (h) and two programs were included on the SEFA which were not federal programs which resulted in an overstatement of \$8,899. Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report.

Each County department is responsible for overseeing the grants it received. Department staff responsible for the administration and reporting of federal awards did not always provide accurate information for the preparation of the SEFA to the County Auditor's office.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section .310."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

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

SHELBY COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

***FINDING 2013-003 - INTERNAL CONTROLS OVER FINANCIAL  
TRANSACTIONS AND REPORTING - COUNTY TREASURER***

We noted a deficiency in the internal control system of the County Treasurer's Office related to financial transactions and reporting. We believe the following deficiency constitutes a material weakness:

Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the County Treasurer's Office to reduce risks to the achievement of financial reporting objectives. Both the County Treasurer and the County Treasurer's First Deputy collect cash, post to the County Treasurer's Cash Book, and prepare the monthly bank reconcilements. There was no evidence that monthly bank reconcilements were reviewed and approved by someone other than the persons preparing them. The failure to establish these controls could enable material misstatements or irregularities to remain undetected.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 10)

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

***FINDING 2013-004 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT  
HAVE A DIRECT AND MATERIAL EFFECT TO CHILD SUPPORT ENFORCEMENT***

Federal Agency: Department of Health and Human Services

Federal Program: Child Support Enforcement

CFDA Number: 93.563

Federal Award Number and Year (or Other Identifying Number): Calendar Year 2013

Pass-Through Entity: Indiana Department of Child Services

Management of the County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and compliance requirements that have a direct and material effect to the Child Support Enforcement program. This includes the following compliance

SHELBY COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

requirements: Cash Management, Period of Availability, and Reporting. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

*Monthly Expense Claims for Title IV-D, Prosecutor Expenditures (Claim for Reimbursement)*

The County Prosecutor's monthly expense claims were prepared by the County Deputy Prosecutor. There was no evidence that these reports were reviewed by another individual.

*Indirect Cost Allocation Plan*

The County relied upon a paid consultant to prepare their indirect cost allocation plan. This consultant requested financial and other pertinent information from the County to complete the cost allocation plan. This plan determined the amount of indirect costs that the County was eligible to receive. The actual amount of indirect costs reimbursed to the County for 2013 totaled \$39,150. The County Auditor signed off on the indirect cost report prepared by the consultant from the County's records. There was no evidence that County officials had reviewed the indirect cost allocation plan for accuracy.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and all compliance requirements that have a direct and material effect to the program.

SHELBY COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

***FINDING 2013-005 - EQUIPMENT AND REAL PROPERTY MANAGEMENT***

Federal Agency: Department of Justice

Federal Program: ARRA - Edward Byrne Memorial Justice Assistance Grant  
(JAG) Program/Grants to States and Territories

CFDA Number: 16.803

Federal Award Number and Year (or Other Identifying Number): 2009-SU-B9-0047

Pass-Through Entity: Indiana Criminal Justice Institute

Management of the County has not established an effective internal control system, which would include segregation of duties, related to the Equipment and Real Property Management compliance requirement. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

The County has not maintained adequate equipment and property records which would account for all equipment and real property acquired with federal funds, which is necessary in order to comply with federal guidelines over Equipment and Real Property Management. No system exists to provide separate identification for items acquired with federal and nonfederal funds. No physical inventory of federally purchased equipment was presented for audit.

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

28 CFR 66.32(d) states in part:

- "(1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
- (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

SHELBY COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated."

Failure to maintain detailed and accurate equipment and property records and to reconcile physical inventory could result in assets being lost, stolen, misappropriated, or disposed of improperly and not detected within a reasonable time.

We recommend that the County design and properly monitor procedures that would ensure accurate detailed equipment and property records are maintained and that inventories of property and equipment are conducted at least once every two years and reconciled to the detailed records. Any significant differences should be investigated and the appropriate adjustments made to the records. Also, any assets acquired with federal funds must be designated as such so that they are not disposed of improperly.

***FINDING 2013-006 - SPECIAL TESTS AND PROVISIONS***

Federal Agency: Department of Justice

Federal Program: ARRA - Edward Byrne Memorial Justice Assistance Grant  
(JAG) Program/Grants to States and Territories

CFDA Number: 16.803

Federal Award Number and Year (or Other Identifying Number): 2009-SU-B9-0047

Pass-Through Entity: Indiana Criminal Justice Institute

Management of the County has not established an effective internal control system over the Special Tests and Provisions of the reporting of American Recovery and Reinvestment Act of 2009 (ARRA) funding to ensure compliance with the American Recovery and Reinvestment Act of 2009. The failure to establish an effective internal control system places the County at risk of material noncompliance.

The County is required to report ARRA expenditures separately on the Schedule of Expenditures of Federal Awards (SEFA). The Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to State and Territories program was not correctly identified as ARRA on the County's prepared grant schedule. Adjustments were proposed, accepted by the County, and made to the SEFA presented in this report.

2 CFR 176.210(b) states:

"For recipients covered by the Single Audit Act Amendments of 1996 and OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," recipients agree to separately identify the expenditures for Federal awards under the Recovery Act on the Schedule of Expenditures of Federal Awards (SEFA) and the Data Collection Form (SF-SAC) required by OMB Circular A-133. . . . This shall be accomplished by identifying expenditures for Federal awards made under the Recovery Act separately on the SEFA, and as separate rows under Item 9 of Part III on the SF-SAC by CFDA number, and inclusion of the prefix ARRA- in identifying the name of the Federal program on the SEFA and as the first characters in Item 9d of Part III on the SF-SAC."

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

SHELBY COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

The County was not in compliance with ARRA funding compliance requirements. Failure to comply with these requirements could cause the County to be ineligible to receive future federal awards.

We recommended the County's management establish controls and procedures to ensure the reporting of ARRA funding for all grants.

***FINDING 2013-007 - ALLOWABLE COSTS/COSTS PRINCIPLES***

Federal Agency: Department of Health and Human Services

Federal Program: Child Support Enforcement

CFDA Number: 93.563

Federal Award Number and Year (or Other Identifying Number): Calendar Year 2013

Pass-Through Entity: Indiana Department of Child Services

Management of the County has not established an effective internal control system over compliance requirements relating to Allowable Costs/Cost Principles. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements.

The County was required to maintain time and effort reports on all full and part-time employees paid from the grant. The Department of Child Services has a report titled "Record of Monthly Time, State Form 45272 (3-92)/DFC Form 918." This form provides for employees to enter hours worked each day during the month and for them to sign that the time reported represents only Title IV-D work and is true and correct. The County Clerk's Office presented this report for the months tested; however, they were not signed by the employees for the time period January through June 2013. Beginning in July 2013, they were signed by the employees. The County Prosecutor's Office did not maintain this report from January through July 2013. They began maintaining this report in August 2013.

OMB Circular A-87, Attachment B, item 8h, states in part:

- "(3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.
- (4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency."

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."



SHELBY COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

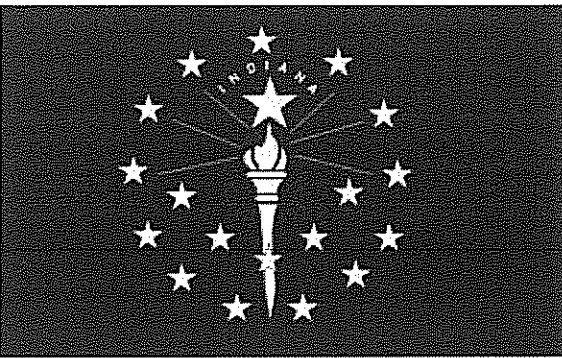
Noncompliance with the grant agreement or the Allowable Cost/Cost Principles compliance requirements that has a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the County's management establish controls to ensure compliance with Allowable Costs/Cost Principles compliance requirements.

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#### AUDITEE PREPARED DOCUMENTS

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



# AMY L. GLACKMAN SHELBY COUNTY AUDITOR

25 W Polk Street Room 104, Shelbyville, IN 46176  
Phone: (317) 392-6310 Fax: (317) 392-6382

April 3, 2014

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### Finding 2012-1 – INTERNAL CONTROLS OVER PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Original SBA Audit Report Number:	B42684
Fiscal Year	2013
Auditee Contact Person	Amy L. Glackman
Title of Contact Person	County Auditor
Phone Number	(317) 392-6310

#### Status of Finding:

The County is in the process of implementing a Grant Policy and Procedure Guideline that will be required for all Departments to fill out for every Grant request. The Department will have to specify if this is a State or Federal Grant and supply our Office with the necessary information that is needed to comply with the regulations required.

In the future this should alleviate the omission of any Federal Grants in our reports.

### Finding 2012-2 – INTERNAL CONTROLS AND COMPLIANCE OVER CASH MANAGEMENT, REPORTING AND ALLOWABLE COSTS/COST PRINCIPLES

Original SBA Audit Report Number:	B42684
Fiscal Year	2013
Auditee Contact Person	Amy L. Glackman
Title of Contact Person	County Auditor
Phone Number	(317) 392-6310

#### Status of Finding:

This corrective action plan is now in place.

Finding 2012-3 – INTERNAL CONTROLS AND COMPLIANCE OVER ALLOWABLE COSTS/COST PRINCIPLES

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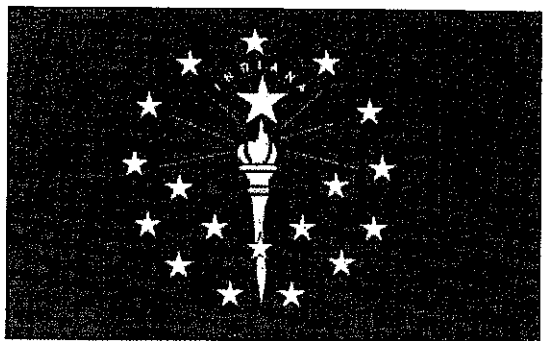
Original SBA Audit Report Number:	B42684
Fiscal Year	2013
Auditee Contact Person	Amy L. Glackman
Title of Contact Person	County Auditor
Phone Number	(317) 392-6310

Status of Finding:  
This corrective action plan is now in place.

Sincerely,

A handwritten signature in cursive script that reads "Amy L. Glackman". The signature is written in black ink and is positioned above the printed name and title.

Amy L. Glackman  
Shelby County Auditor



AMY L. GLACKMAN  
SHELBY COUNTY  
AUDITOR

25 W Polk Street Room 104, Shelbyville, IN 46176  
Phone: (317) 392-6310 Fax: (317) 392-6382

August 12, 2014

RE: CORRECTIVE ACTION PLAN

Section II – Financial Statement Finding

FINDING 2013-001 – INTERNAL CONTROLS OVER FINANCIAL  
TRANSACTIONS AND REPORT – COUNTY AUDITOR

Auditee Contact Person: Amy Glackman

Title: County Auditor

Contact Information: [aglackman@co.shelby.in.us](mailto:aglackman@co.shelby.in.us) or (317) 392-6310

Corrective Action Plan

The County is in the process of implementing better controls over the receipting, disbursing and recording of accounting for the financial records.

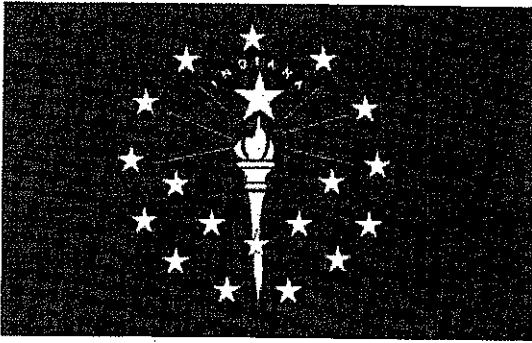
If you need any further information or assistance please feel free to contact me.

Respectfully,

A handwritten signature in cursive script that reads 'Amy L. Glackman'.

Amy L. Glackman  
Shelby County Auditor

cc: Shelby County Commissioners  
Shelby County Council  
Department Heads



AMY L. GLACKMAN  
SHELBY COUNTY  
AUDITOR

25 W Polk Street Room 104, Shelbyville, IN 46176  
Phone: (317) 392-6310 Fax: (317) 392-6382

August 12, 2014

RE: CORRECTIVE ACTION PLAN

Section II – Financial Statement Finding

FINDING 2013-2 – INTERNAL CONTROLS OVER PREPARATION OF THE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.

Auditee Contact Person: Amy Glackman

Title: County Auditor

Contact Information: [aglackman@co.shelby.in.us](mailto:aglackman@co.shelby.in.us) or (317) 392-6310

Corrective Action Plan

The County is in the process of implementing a Grant Policy and Procedure Guideline that will be required for all Departments to fill out for every Grant request. The Department will have to specify if this is a State or Federal Grant and supply our Office with the necessary information that is needed to comply with the regulations required.

In the future this should alleviate the omission of any Federal Grants in our reports.

If you need any further information or assistance please feel free to contact me.

Respectfully,

Amy L. Glackman  
Shelby County Auditor

cc: Shelby County Commissioners  
Shelby County Council  
Department Heads

**FINDING 2013-003 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING - COUNTY TREASURER**

Contact Person: Tawnya Williams  
Contact Number: 317-392-6375  
Anticipated Completion Date 8/4/2014

**CORRECTIVE ACTION PLAN**

This office has three employees and the deposits are usually written up by the 2<sup>nd</sup> deputy daily who balances the money to the report and all the information given to them from the auditor and when it balances the deposit is written. Then either the Treasurer or 1<sup>st</sup> Deputy enters the data on the cashbook for that day, then either the OTHER one that DIDN'T enter the information into the cashbook does the imports into the Harris financial information which is also checked to the Auditor's fund balances daily so we know that we are in balance in everything every day. The Treasurer or First Deputy takes the deposit to the bank(s) which they were not the one that had written the deposit.

There are numerous times throughout the year when someone is off for vacation, sick or taking a personal day or bereavement and there would only be two people to do the day's work.

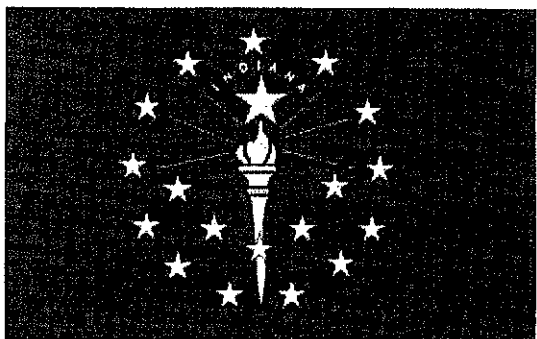
The Treasurer and First Deputy alternate days in entering data onto the cashbook and importing information into the financial system. There is not a set day, week or time for the switching from whom does what so that cross training is done and each person is familiar with the processes.

The bank statements are done by Treasurer and First Deputy and they are also switched around each month and then when the 47TR Treasurer's monthly report is prepared the Treasurer reviews the report thoroughly with the payment summary from tax collections and review all bank statement balances with each bank account and ensures that all funds are balanced with our Auditor's and Treasurer's financial statements before I would sign the report.

**From today forward the person who writes the deposit ticket will initial it same for the cash book it will also be initialed, Harris Financial has the operator listed on the batch listing last page left corner. The monthly report and bank statements will show by whom prepared and reviewed.**

Signed Tawnya J. Williams  
Titled Shelby County Treasurer  
Date 8-4-2014





AMY L. GLACKMAN  
SHELBY COUNTY  
AUDITOR

25 W Polk Street Room 104, Shelbyville, IN 46176  
Phone: (317) 392-6310 Fax: (317) 392-6382

August 12, 2014

RE: CORRECTIVE ACTION PLAN

Section III – Federal Award Findings and Questioned Cost

**FINDING 2013-004 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT  
HAVE A DIRECT AND MATERIAL EFFECT TO CHILD SUPPORT ENFORCEMENT**

Federal Agency: Department of Health and Human Services

Federal Program: Child Support Enforcement

CFDA Number: 93.563

Federal Award Number and Year (or Other Identifying Number): Calendar Year 2013 IV-D

Expenditures

Pass-Through Entity: Indiana Department of Child Services

The County Auditor will continue to just sign off on the reports that are prepared by  
Maximus. The Auditor's Office sends the reports monthly to Maximus for preparation.  
At this time no changes will be made on how this procedure is handled.

**FINDING 2013-006 – SPECIAL TESTS AND PROVISIONS**

Federal Agency: Department of Justice

Federal Program: Recovery Act – Edward Byrne Memorial Assistance Grant (JAG)

Program/Grants to States and Territories

CFDA Number: 16.803

Federal Award Number and Year (or Other Identifying Number): 2009-SU-B9-0047

Pass-Through Entity: Indiana Criminal Justice Institute

Auditee Contact Person: Amy Glackman  
Title: County Auditor  
Contact Information: [aglackman@co.shelby.in.us](mailto:aglackman@co.shelby.in.us) or (317) 392-6310

Corrective Action Plan

The County Auditor will establish internal controls with the Sheriff's Office, to be in compliance with the Federal laws. The Auditor's Office will work with the Sheriff's Department to make sure all proper paperwork is filled out reviewed and filed the Edward Byrne Memorial justice Assistance Grant.

If you need any further information or assistance please feel free to contact me.

Respectfully,



Amy L. Glackman  
Shelby County Auditor

cc: Shelby County Commissioners  
Shelby County Council  
County Prosecutor  
County Clerk



OFFICE OF THE  
**SHELBY COUNTY PROSECUTING ATTORNEY**  
**R. KENT APSLEY**

16<sup>TH</sup> JUDICIAL CIRCUIT

**JAMES B. LANDWERLEN**  
CHIEF  
DEPUTY PROSECUTING ATTORNEY

**JENNIFER KINSLEY**  
DEPUTY PROSECUTING ATTORNEY

**EDWARD C. ZYCH**  
DEPUTY PROSECUTING ATTORNEY

**CRAIG L. MARTIN**  
DEPUTY PROSECUTING ATTORNEY

**MARY BARGA-STEPHENS**  
DEPUTY PROSECUTING ATTORNEY

**CASSANDRA THOMAS**  
INVESTIGATOR

**JERRY KIEFER**  
ADULT PROTECTIVE SERVICES  
INVESTIGATOR

**REBECCA MILLER**  
VICTIM ASSISTANCE COORDINATOR

**SHELBY COUNTY  
COURTHOUSE**  
407 SOUTH HARRISON STREET  
ROOM #30  
SHELBYVILLE, INDIANA 46176

(317) 392-6440  
CRIMINAL DIVISION  
(317) 392-6441  
CHILD SUPPORT DIVISION  
(317) 398-8847  
FAX NUMBER

[www.shelbyprosecutor.com](http://www.shelbyprosecutor.com)

**FINDING 2013-004- INTERNAL CONTROLS OVER COMPLIANCE  
REQUIREMENTS THAT HAVE DIRECT AND MATERIAL EFFECT  
TO CHILD SUPPORT ENFORCEMENT**

Contact Person: Mary Barga-Stephens  
Title Deputy Prosecutor  
Contact Number: 317-392-6442

**CORRECTIVE ACTION PLAN**

The Prosecutor's Office will have a caseworker prepare the monthly expense claims and the deputy prosecutor will review and certify the claim.

*Mary Barga-Stephens*  
Mary Barga-Stephens  
Deputy Prosecutor  
9-15-14



# Shelby County Sheriff Department

107 West Taylor Street  
Shelbyville, IN 46176-2028

Michael D. Bowlby  
Sheriff

## ***FINDING 2013-005 - EQUIPMENT AND REAL PROPERTY MANAGEMENT***

Contact Person: Michael D. Bowlby  
Contact Number: 317-392-6401

### **CORRECTIVE ACTION PLAN**

Our office will work closely with the Shelby County Auditor's Office to compile and maintain a list of property purchased with federal monies.

## ***FINDING 2013-006 - SPECIAL TESTS AND PROVISIONS***

Contact Person: Michael D. Bowlby  
Contact Number: 317-392-6401

### **CORRECTIVE ACTION PLAN**

In the future, we will ensure that the Shelby County Auditor's Office has the information required to properly prepare the Schedule of Expenditures of Federal Awards.

Signed \_\_\_\_\_

Titled Sheriff, Shelby County

Date August 18, 2014

"A Tradition of Excellence Since 1822"

**VICKI R. FRANKLIN**  
Clerk of the Shelby County Courts  
P O Box 198  
Shelbyville, IN 46176-0198

Room 111  
407 S Harrison St  
Shelbyville, Indiana 46176

317-392-6320  
Fax 317-392-6339  
vfranklin@co.shelby.in.us

**August 8, 2014**

**FINDING 2013-007 - ALLOWABLE COSTS/COSTS PRINCIPLES**

Contact Person: Vicki R. Franklin, Clerk  
Contact Number: 317-392-6320  
Anticipated Completion Date July 2013

**CORRECTIVE ACTION PLAN**

Employee attendance reports for the title IV-D child support hours beginning in July 2013 are signed by each employee that works on IV-D related cases.

Signed Vicki R. Franklin  
Titled Clerk of the Circuit Court  
Date 8.8.14



OFFICE OF THE  
**SHELBY COUNTY PROSECUTING ATTORNEY**  
**R. KENT APSLEY**

16<sup>TH</sup> JUDICIAL CIRCUIT

**JAMES B. LANDWERLEN**  
CHIEF  
DEPUTY PROSECUTING ATTORNEY

**JENNIFER KINSLEY**  
DEPUTY PROSECUTING ATTORNEY

**EDWARD C. ZYCH**  
DEPUTY PROSECUTING ATTORNEY

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**MARY BARGA-STEPHENS**  
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ADULT PROTECTIVE SERVICES  
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**REBECCA MILLER**  
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**SHELBY COUNTY  
COURTHOUSE**  
407 SOUTH HARRISON STREET  
ROOM # 30  
SHELBYVILLE, INDIANA 46176

(317) 392-6440  
CRIMINAL DIVISION  
(317) 392-6441  
CHILD SUPPORT DIVISION  
(317) 398-8847  
FAX NUMBER

[www.shelbyprosecutor.com](http://www.shelbyprosecutor.com)

**FINDING 2013-007- ALLOWABLE COSTS/COSTS  
PRINCIPLES**

Contact Person: Mary Barga-Stephens  
Contact Number: 317-392-6442  
Anticipated Completion Date: August 2013

**CORRECTIVE ACTION PLAN**

The Prosecutor's Office is currently maintaining the Record of Monthly Time State Form 45272 as required. The office has been maintaining this form since August, 2013.

*Mary Barga-Stephens*  
Mary Barga-Stephens  
Deputy Prosecutor

#### OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.