

# CASHBOOK, DAILY DEPOSITS, RECONCILIATION & FINANCIAL REPORT

2022 NEWLY ELECTED TREASURERS



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## TREASURERS CASH BOOK

### **IC 5-13-5-1 Cashbook; duties of public officers; public inspection**

Sec. 1. (a) Every public officer who receives or distributes public funds shall:

- (1) keep a cashbook into which the public officer shall enter daily, by item, all receipts of public funds; and
- (2) balance the cashbook daily to show funds on hand at the close of each day.

(b) The cashbook is a public record and is open to public inspection in accordance with IC 5-14-3.

(c) A person who violates this section is subject to IC 35-44.2-2-2.

*As added by P.L.19-1987, SEC.7. Amended by P.L.126-2012, SEC.21; P.L.32-2019, SEC.9.*

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## CASHBOOK CHARGES TO CASHBOOK CREDIT

➤ Left side contains all of the charges

- Tax collections – not quietused
- Other sources – not quietused
- Funds ledger
- Investment ledger

➤ Right side contains all of the credits

- Deposits
- Investments
- Cash on hand

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## CASHBOOK CHARGES TO CASHBOOK CREDIT

- Investments for specific fund vs. from all funds
  - Specific fund should be on investment ledger
  - Investment of all funds (taxes) would be on funds ledger
- Right side should reconcile to left side.
  - All monies that should be accounted for
  - Left side-how all monies are deposited, invested or included in cash on hand

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TREASURER'S DAILY BALANCE OF CASH AND DEPOSITORIE

December 30, 2018

CHARGES	Prior Collections Not Received By Quietus	Day's Collections	Lock Box Collections	Escrow Tapes	Transferred By Quietus at Time of Settlement	Balance Collections Forwarded
1	2	3	3A	3B	4	5
<b>TAX COLLECTIONS</b>						
1 Aqua	19,471.23					19,471.23
2 Yellow	26,022.92					26,022.92
3 Green	600,981.46	10,280.01				611,261.47
4 White	17,762.02					17,762.02
5 Purple	17,106.88					17,106.88
6 Red	17,639.73					17,639.73
7 Blue	11,062.09					11,062.09
8 Pink	44,208.88					44,208.88
9 Orange	3,235.22					3,235.22
10 Black	29,030.79	38.99				29,069.78
11 Peach	5,297.19	501.98				5,799.15
12 Hunter	54,022.27					54,022.27
13 Burgandy	1,783.93					1,783.93
14 Cyan	21,034.33	117.38				21,151.69
15 Gray	-					-
16 Magenta	77.20					77.20
17 Violet	83,684.20	933.09				84,617.29

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56 OTHER SOURCES							
57 DELINQUENT PAYMENTS							
57 FUTURE PAYMENTS	40,625.06	5,251.38					45,776.44
58 STORMWATER	65,608.89	3,402.22					69,011.11
59 BARRETT							
60 CASH CHANGE FUND	1,000.00						1,000.00
61 CIVIL PENALTY	20.00						20.00
62 DEMAND FEES	64.00						64.00
63 WEED CUT	3,011.02						3,011.02
64 DITCH RECONSTRUCTIONS							
65 DITCH MAINTENANCE	4,614.73	93.99					4,708.72
66 LATE ASSESSMENT PENALTIES ON SA	5,909.28	249.54					6,158.82
67 INELIGIBLE HOMESTEAD CREDITS							
68 SURPLUS							
69 SEWAGE COLLECTIONS	1,777.53						1,777.53
70 TAX SALE COSTS	1,452.11						1,452.11
71 AIRCRAFT LICENSE EXCISE TAX							
72 AUTO RENTAL EXCISE TAX	80,248.68						80,248.68
73 VEHICLE LICENSE EXCISE TAX	1,068,419.60						1,068,419.60
74 BOAT EXCISE	8,676.73						8,676.73
75 BMW HOLDING ACCOUNT	457,132.37						457,132.37
76 BAD CHECK CHARGE - NSF		2.64					2.64
77 TAX SALE ADMINISTRATION							
78 WASTE							
<b>TOTAL OTHER SOURCES</b>	<b>1,736,457.00</b>	<b>8,999.77</b>					<b>1,745,456.77</b>
80 NOTE: Receipts/Disbursements shown on line 69 include investments							
81 (Capital & Investments, partial fee shown on line 72, Entries on line 72							
82 should include only those investments purchased from specific fund in the funds ledger							
83							
84							
85							
86 Other than Funds Ledger							
87 <b>FUNDS LEDGER - CASH</b>	<b>51,503,753.48</b>	<b>-</b>	<b>268,010.67</b>	<b>-</b>	<b>-</b>	<b>416,119.13</b>	<b>51,355,645.00</b>
88							
89							
90 <b>FUNDS LEDGER - INVESTMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
91 <b>TOTAL CHARGES/(Add Col 5, lines 43,64,69&amp;72)</b>	<b>51,503,753.48</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,225,665.08</b>

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**TREASURER'S DAILY BALANCE**

December 30, 2018

CREDITS	Balance From Previous Day	Deposits		Warrants		Balance Close Of Day
		Tax Collections, Other Sources & Funds Ledger	Investments Cashed Other Than From Funds Ledger (cost)	Bank Transfers Plus and Minus Column 4	Fl. Warrants Issued & Investments Purchased Total Monies	
6	7	8	9	10	11	12
<b>CASH IN DEPOSITORIES (List by Depository)</b>						
<b>CHECKING</b>						
1 FMB Checking Account	393,444.55			199,193.69	199,048.74	392,689.50
3	-					-
<b>SAVINGS</b>						
4 MUTUAL	12,279,557.81					12,279,557.81
5 FMB - BMV FUNDS	4,643,655.80			(3,419,880.21)		1,223,675.59
7 FMB	755,660.70	209,908.00			141,984.11	823,612.59
8 STAR	-					-
9 FMB(SAVINGS)	2,902,436.54	161,252.74	(177,334.35)	3,220,686.52		6,107,041.45
10 MUTUAL (SAVINGS)	6,282,025.60					6,282,025.60
11 STAR- FED. SURPLUS	-					-
12 STAR-TAXES	3,489,573.50	20,876.27	1,500,000.00			5,010,449.77
13 FMB (2)	10,637,250.83					10,637,250.83
14 FMB (LONGEVITY)	368,570.49					368,570.49
15 REGIONS BANK	-					-
16 STAR (Debt Reserve)	378,920.14					378,920.14
17 STAR (Bid Reserve)	455,070.58					455,070.58
18 STAR (Capital)	3,346,278.09					3,346,278.09
19 ONB (Tax Collections only)	1.00					1.00
20 MUTUAL Brokerage	-					-
21 STAR (TIF Capital)	643,268.28					643,268.28
22 STAR (TIF Reserve)	274,528.89					274,528.89
23 FMB (Fairgrounds)	100.00					100.00
24	-					-
25	-					-
26 <b>Total Cash in Depositories</b>	<b>46,852,272.80</b>	<b>392,035.01</b>	<b>1,322,665.65</b>	<b>-</b>	<b>341,932.85</b>	<b>48,225,040.61</b>

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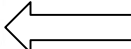
Investments (Per Register of Investments)	Balance From Previous Day	Investments Purchased-Cost		Investments Cashed -Purchase Cost		Balance Close of Day
		Funds Ledger Accounts Col 3 Line 72	Other Than Funds Ledger Accounts Col 11, line 19 TM	Funds Ledger Accounts Col 4 line 72	Other Than Funds Ledger Accounts Col 9 line 19 TM	
325 (Homestead Rebate)	-					-
4 ONB 12 mo. Jumbo CD @ .65% M-8-26-16	1,500,000.00		(1,500,000.00)			-
6 Total Investments @ Mutual (Brokerage)	6,000,000.00					6,000,000.00
6 ONB 5mo. Jumbo CD @ .69%	-					-
7	-					-
8	-					-
9	-					-
0	-					-
1	-					-
2	-					-
3	-					-
4	-					-
5 <b>Total Investments</b>	<b>7,500,000.00</b>	<b>-</b>	<b>(1,500,000.00)</b>	<b>-</b>	<b>-</b>	<b>6,000,000.00</b>
6 <b>Total Cash and Investments</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>54,225,040.61</b>
<b>CASH DRAWER:</b>		<b>Cash From Previous Day</b>		<b>Receipts</b>		<b>Deposited</b>
6 CASH OPENING Col 12, line 60 Previous Day			1,000.00			
9 Received Col 3, 3A, 4 Line 54				11,876.50		
1 Received State PRTC & Homestead						
2 Received Col 3, 3A, 4 Line 79				8,999.77		
3 Received Col 3, Line 87				268,010.67		
4 Received Col 11, Line 45				-		
5 Total Cash Receipts				288,886.94		
6 Deposited Col 8 line 26					392,035.01	
7 Deposited Col 9 line 26					1,322,665.65	
8						
9 Total Deposited					1,714,700.66	
0 CASH ON HAND - CLOSING						1,000.00
1 Currency						
2 Coins						
3 Checks & Money Orders						
4						
5						
6						
7 <b>TOTAL CASH - CLOSING</b>						<b>1,000.00</b>

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	Previous Day	Receipts	Deposited	Close of Day
<b>CASH DRAWER:</b>				
8 CASH OPENING Col 12, line 60 Previous Day	1,000.00	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
9 Received Col 3, 3A, 4 Line 54	XXXXXXXXXX	11,876.50	XXXXXXXXXX	XXXXXXXXXX
1 Received State PRTC & Homestead	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX
2 Received Col 3, 3A, 4 Line 79	XXXXXXXXXX	8,999.77	XXXXXXXXXX	XXXXXXXXXX
3 Received Col 3, Line 87	XXXXXXXXXX	268,010.67	XXXXXXXXXX	XXXXXXXXXX
4 Received Col 11, Line 45	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX
5 Total Cash Receipts	XXXXXXXXXX	288,886.94	XXXXXXXXXX	XXXXXXXXXX
6 Deposited Col 8 line 26	XXXXXXXXXX	XXXXXXXXXX	392,035.01	XXXXXXXXXX
7 Deposited Col 9 line 26	XXXXXXXXXX	XXXXXXXXXX	1,322,665.65	XXXXXXXXXX
8	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX
9 Total Deposited	XXXXXXXXXX	XXXXXXXXXX	1,714,700.66	XXXXXXXXXX
0 CASH ON HAND - CLOSING	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,000.00
1 Currency	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
2 Coins	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
3 Checks & Money Orders	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
4	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
5	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
6	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
7 <b>TOTAL CASH - CLOSING</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,000.00
8 <b>ANALYSIS OF CASH LONG &amp; SHORT</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
9	Prior to 2015	After 2015	XXXXXXXXXX	XXXXXXXXXX
0 Net Cash Short Prior (Add)	-	4,049.73	XXXXXXXXXX	4,049.73
1 Cash Short Today to be applied to Prior to 2015 (+ to increase, - to reduce)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
2 Cash Short Today to be applied to After to 2015 (+ to increase, - to reduce)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
3 Net Cash Long - Prior (Deduct)	-	(4,425.26)	XXXXXXXXXX	(4,425.26)
4 Cash Long Today to be applied to Prior to 2015 (- to increase, + to reduce)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
5 Cash Long Today to be applied to After to 2015 (- to increase, + to reduce)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
6 Net Cash Short (Add) or Long (Deduct)	-	288,511.41	1,714,700.66	(375.53)
7 <b>TOTALS - CASH PROOF</b>	1,000.00	-	1,322,665.65	624.47
8 TOTAL CREDITS (Add Col 12 lines 46 & 75)				54,225,665.08



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# COMPLIANCE

➤ Reconciling:

- **IC 5-13-6-1(e)**

All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories.

- **Accounting and Uniform Compliance Guidelines Manual for County Treasurers**

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee.

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## HOW OFTEN?

- Daily:
  - Cashbook charges to Cashbook credits
  
- At least Monthly:
  - Treasurer Funds Ledger to Auditor Funds Ledger
  - Bank Balance to Cashbook



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## TREASURER FUNDS LEDGER TO AUDITOR FUNDS LEDGER

- IC 36-2-10-15(a)
  - (a) The treasurer shall maintain:
    - (1) separate accounts of receipts for and expenditures from each specific county fund or appropriation; and
    - (2) a general account of all county receipts and expenditures.
  
- Both Auditor and Treasurer prepare a monthly report and funds ledgers need to be reconciled between the two offices.

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## TREASURER FUNDS LEDGER TO AUDITOR FUNDS LEDGER

- Funds ledger is part of the Cash Book
  - Cash deposits
  - Investments from general funds
  - Investments from specific funds

	Balance Previous Day	Transferred From Accounts Above By Quietus	Today's Cash Receipted By Quietus	Fund Ledger Balance Correction	Auditor Corrected Entries	Disbursed	Balance Close of Day
<small>NOTE: Receipts/disbursements shown on line 69 include investments cashed &amp; investments purchased as shown online 72. Entries on line 72 should include only those investments purchased from specific fund in the funds ledger</small>			371,158.74				
<b>Other than Funds Ledger</b>							
<b>FUNDS LEDGER - CASH</b>	51,503,753.46	-	371,158.74	-	-	341,932.85	51,532,979.35
	<b>Balance Previous Day</b>		<b>Investments Purchased (cost)</b>			<b>Invest Cashed (Purchased Cost)</b>	<b>Balance Close of Day</b>
<b>FUNDS LEDGER - INVESTMENTS</b>	-		-				-
<b>TOTAL CHARGES(Add Col 5, lines 43,65,69&amp;72)</b>	51,503,753.46						54,402,999.43

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## BANK BALANCE TO CASHBOOK

- Cash Book is your record balance.
- There will be timing differences
  - Deposits in transit
  - Outstanding checks
  - Credit cards
  - Interest/Bank charges
  - NSF checks



**\*\* You must be able support the amounts used in the reconciliation. All differences need to be identified or else you are not reconciled.**

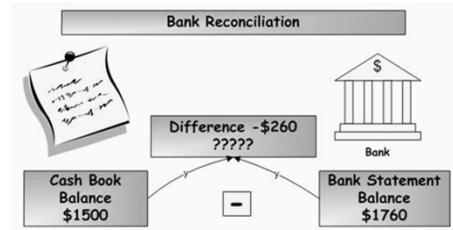
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## BANK BALANCE TO CASHBOOK

- Different approaches to reconcile cash book to banks
  1. Reconcile each bank separately and summarize total adjusted bank balances, investments and cash agree to record balance
  2. Reconcile all deposits and investments from all banks on one reconciliation, add cash and compare total to record balance



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## COMPARE BANK STATEMENT TO RECORDS

- Trace all deposits shown on bank statement to deposit slips
- Trace all checks from check register to clearing on bank statement
- Keep a list of checks that haven't cleared
- Look for any deposits or checks on the bank statement that don't tie to your records
  - Posting error on records or by bank?
  - Fraudulent activity in account?

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## COMMON VARIANCES

- Interest is added to account, but not posted on records
- Deposits made at end of month have not been credited by bank to account
- Checks that have been issued have not cleared
- Bank fees debited from bank but not posted to records.

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## BANK BALANCE TO CASHBOOK

- Adjustments
  - Posting errors
  - Bank errors
  - Potential problems
    - ❖ Receipts don't match deposits
    - ❖ Disbursements don't match warrants
    - ❖ All unidentified variances need to be noted and investigated
- Note: if all variances have been identified you are reconciled

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## RECEIPTS AND DEPOSITS

- Cash Drawers should be counted and reconciled with applicable reports every day
- Daily Deposits REQUIRED for amounts over \$500
- Account for electronic payments (Debit, Credit, ACH)

### END GOAL

**Collections = Receipts Posted = Deposit**

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## DISBURSEMENTS

- The Treasurer is the custodian of the county funds and should be reviewing each payment or series of payments to determine if there is sufficient money in the treasury to pay those claims.

<b>YOUR NAME</b>		9-5678/1234	0301
123 YOUR STREET			
YOUR CITY, STATE, ZIP			20
(123)456-7890			
PAY TO		\$	
THE ORDER OF _____			
		DOLLARS	<small>Security features include: Opaque or bank.</small>
<b>YOUR FINANCIAL INSTITUTION</b>			
ANYTOWN, USA			
FOR _____			MP
⑆ 23456780⑆ 030 ⑆ 2345678⑆			

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## MONTHLY FINANCIAL REPORT

- IC 36-2-10-16 Before the sixteenth of each month, the treasurer shall prepare a report showing, as the close of business on the last day of the preceding month...
- Form 47TR is the prescribed form for this report. It can't be completed until you have reconciled your cash book to the bank and investment statements.

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## ANNUAL FINANCIAL REPORT (AFR)

- IC 5-11-1-4(a): "The state examiner shall require from every audited entity 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 IC 5-14-3-8.7"

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## FUNDS LEDGER – COUNTY AUDITOR

- The Funds ledger includes all of the funds of the county
  - General Fund
  - Special Revenue Funds
  - Remittance Funds
- However, if there are funds maintained outside of the Auditors Fund ledger and some outside of the county treasury, those funds must be added to the annual financial report for the report to be complete.
  - Treasurer
  - Clerk
  - Sheriff

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## ANNUAL FINANCIAL REPORT

- Auditor uploads onto Gateway the Counties Funds Ledger
  - Beginning Balance, Receipts, Disbursements and Ending Balance
  - Auditor will manually add the funds for the supplemental funds
  - Beginning Balance, Receipts, Disbursements and Ending Balances
- The Supplemental Annual Financial Report is the responsibility of the official that completes and certifies the form
  - The information on the Supplemental Annual Financial Report should tie to the financial records of the office

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# LOCATION OF TEMPLATE

- [www.in.gov/sboa](http://www.in.gov/sboa)
- Navigate to Counties page under Political Subdivisions
- Scroll down to the section "Gateway"
- Expand the menu for Annual Financial Report
- Click on link for Supplemental Annual Report

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Supplemental Annual Financial Report

RETURN THE COMPLETED FORM TO THE OFFICIAL OF THE GOVERNMENTAL UNIT BY JANUARY 20TH.

Name of Governmental Unit: \_\_\_\_\_ Contact Person: \_\_\_\_\_

Office Name: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Year: \_\_\_\_\_ E-mail Address: \_\_\_\_\_

List all accounts/funds managed by this office

Fund Name	Beg. Investment Balance	Ending Investment Balance	Beginning Cash Balance	Other Receipts	Other Disbursements	Ending Cash Balance	New Fund

Certification: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

Signature of Dept Official: \_\_\_\_\_ Title: \_\_\_\_\_

Printed Name of Dept Official: \_\_\_\_\_ Date Signed: \_\_\_\_\_

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## SUPPLEMENTAL ANNUAL REPORT INSTRUCTIONS

- Part I – Contact Information
- Part II – Fund Name: Identify the fund
  - After Settlement Collections
- Part III – Beginning Investment Balance: Show the investment, if any at the beginning of the year
- Part IV – Ending Investment Balance: Show the investment, if any at the end of the year
- Note if an investment is cashed in, this becomes part of the cash transactions

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## SUPPLEMENTAL ANNUAL REPORT INSTRUCTIONS

- Part V – Beginning Cash Balance: this balance should agree with prior year report
- Part VI – Receipts: This the total receipts to the fund for the year.
- Part VII – Disbursements – This is the total disbursements from the fund for the year
- Part VII – Ending Balance-This amount should agree to the total on your cash book or ledger for December 31
- Part X – Certification

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Name of Governmental Unit:	Pleasant County	Contact Person:	I. Phil Didout
Office Name:	Treasurer	Phone Number:	(317) 657-5309
Year:	2020	E-mail Address:	IP@pleasantcounty.in.gov

List all accounts/funds managed by this office

Fund Name	Beg. Investment Balance	Ending Investment Balance	Beginning Cash Balance	Other Receipts	Other Disbursements	Ending Cash Balance	New Fund
After Settlement Collections			3,095,272	4,195,585	3,095,272	4,195,585	

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## BEGINNING BALANCE AND DISBURSEMENTS

- Beginning balance should tie to your previous supplemental AFR ending balance.
  - Look for a file with last year’s Supplemental AFR
  - Look at the prior year’s AFR on Gateway <https://gateway.ifionline.org>
- Beginning balance should also be your cash book balance from the prior year for property tax and other taxes sections.
  - Look at prior years Cash Book for last business day of the year.
- Disbursements – Use the same number as the beginning balance. This reverses out last year’s beginning balance.

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## ANNUAL FINANCIAL REPORT -2019

Local Fund Name	Beg Cash Bal Jan 1, 2021	Receipts	Disbursements	End Cash Bal Dec 31, 2021
AFTER SETTLEMENT COLLECTIONS	\$1,208,896.61	\$512,854,855.88	\$500,472,108.56	\$13,591,643.93
COUNTY GENERAL FUND	\$55,365,810.94	\$117,887,094.65	\$117,736,836.15	\$55,516,069.44
LIT PUBLIC SFTY-CO SHARE	\$1,446,813.09	\$4,183,452.04	\$4,214,332.88	\$1,415,932.25
SOLID WASTE USER FEES	\$2,406,769.51	\$1,387,081.74	\$1,511,431.63	\$2,282,419.62
MS4 PUBLIC EDUCATION FUND	\$0.00	\$4,000.00	\$3,521.00	\$479.00
ACCIDENT REPORT	\$4,700.82	\$28,607.10	\$7,155.84	\$26,152.08
MEDICAL CARE FOR INMATES	\$15,310.24	\$82,515.59	\$59,564.29	\$38,261.54
VEHICLE INSPECTION	\$12,643.63	\$3,395.96	\$0.00	\$16,039.59
EXTRADITION FEES	\$0.00	\$21,754.64	\$8,273.00	\$13,481.64

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## RECEIPTS AND ENDING BALANCE


- Receipt and Ending Balance are the same amount, and that number comes from the current year's Cash Book on the last business day of the month.
- Add the Total Property Tax Collections and the Total Other Sources section together to determine the ending balance.

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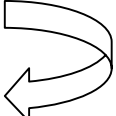
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46		-					-
47							
48	<b>TOTAL of TAX COLLECTIONS</b>	1,112,886.81	11,878.50	-	-	-	1,124,583.31
49		-		XXXXXXXXXX	XXXXXXXXXX		-
50	Property Tax Credit Homestead Credit	-		XXXXXXXXXX	XXXXXXXXXX		-
51		-		XXXXXXXXXX	XXXXXXXXXX		-
52	<b>TOTAL TAX COLLECTIONS</b>	1,112,886.81	11,878.50	-	-	-	1,124,583.31
53	LESS ADVANCE DRAWS	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		-
54	<b>BALANCE OF TAXES TO BE SETTLED</b>	1,112,886.81	11,878.50	-	-	-	1,124,583.31
55	<b>OTHER SOURCES</b>						
56	DELINQUENT PAYMENTS	-					-
57	FUTURE PAYMENTS	40,525.08	5,251.38				45,776.44
58	STORMWATER	85,808.89	3,402.22				89,011.11
59	BARRETT	-					-
60	CASH CHANGE FUND	1,000.00					1,000.00
61	CIVIL PENALTY	20.00					20.00
62	DEMAND FEES	84.00					84.00
63	WEED CUT	3,011.02					3,011.02
64	DITCH RECONSTRUCTIONS	-					-
65	DITCH MAINTENANCE	4,814.73	93.99				4,708.72
66	LATE ASSESSMENT PENALTIES ON SA	5,908.28	249.54				6,155.82
67	INELIGIBLE HOMESTEAD CREDITS	-					-
68	SURPLUS	-					-
69	SEWAGE COLLECTIONS	1,777.53					1,777.53
70	TAX SALE COSTS	1,452.11					1,452.11
71	AIRCRAFT LICENSE EXCISE TAX	-					-
72	AUTO RENTAL EXCISE TAX	80,248.88					80,248.88
73	VEHICLE LICENSE EXCISE TAX	1,086,419.80					1,086,419.80
74	BOAT EXCISE	8,878.73					8,878.73
75	BMV HOLDING ACCOUNT	457,132.37					457,132.37
76	BAD CHECK CHARGE - NSF	-	2.64				2.64
77	TAX SALE ADMINISTRATION	-					-
78	WASTE	-					-
79	<b>TOTAL OTHER SOURCES</b>	1,736,457.00	8,999.77	-	-	-	1,745,456.77
80	NOT RECONCILED AS OF 12/31/2020	Balance	Transferred From	Taxpayer's Cash	Fund Ledger	Auditor	Balance

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## ISSUES WITH SUPPLEMENTAL REPORT

- Ending balance from the prior report is not correct.
  - Complete the supplemental report for 2020 with the correct balance document the reason the beginning balance does not tie to prior report
- Ledger is not reconciled to bank and investment statements
  - Complete reconciliation as accurately as possible, contact Ricci or Lori for advice on Supplemental AFR.

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## INTERNAL CONTROLS

- Control Environment
- Risk Assessment
- Control Activities:
  - Segregation of Duties
  - Reconciliation
- Information and Communication
- Monitoring



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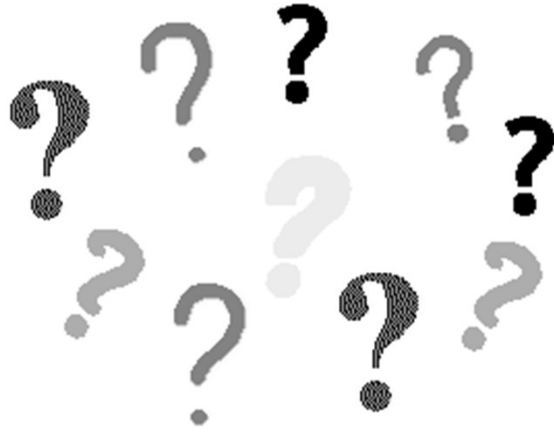
## GATEWAY ACCESS

- Email [Gateway@sboa.in.gov](mailto:Gateway@sboa.in.gov)
  - Name
  - Position Elected
  - 1<sup>st</sup> Day of Term
  - Outgoing Officials Name
  - Outgoing Officials Email (if known)
  - Outgoing officials last Day of Term

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QUESTIONS?



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