

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, 2015 to December 31, 2015



FILED
05/10/2017

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with <i>Government Auditing Standards</i>	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	10-12
Notes to Financial Statement	13-18
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-43
Schedule of Payables and Receivables	44
Schedule of Capital Assets.....	45
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance	48-49
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards.....	52
Notes to Schedule of Expenditures of Federal Awards	53
Schedule of Findings and Questioned Costs	54-60
Auditee-Prepared Documents:	
Summary Schedule of Prior Audit Findings.....	62-64
Corrective Action Plan	65-68
Other Reports.....	69

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Mary Jo Phares	01-01-15 to 12-31-18
County Treasurer	Kathy Plunkett	01-01-15 to 12-31-18
Clerk of the Circuit Court	Vicki R. Franklin	01-01-15 to 12-31-18
County Sheriff	Dennis Parks	01-01-15 to 12-31-18
County Recorder	Tawnya J. Williams	01-01-15 to 12-31-18
President of the Board of County Commissioners	Kevin Nigh	01-01-15 to 12-31-17
President of the County Council	Tony Titus	01-01-15 to 12-31-17



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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, 2015, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2015.

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, 2015, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

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

Other Information

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 29, 2017, 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.


Paul D. Joyce, CPA
State Examiner

March 29, 2017



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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, 2015, and the related notes to the financial statement, and have issued our report thereon dated March 29, 2017, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001 and 2014-002 that we consider to be material weaknesses.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2015-001.

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

March 29, 2017

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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, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Sheriffs Commissary	\$ 4,199	\$ 20,000	\$ 23,457	\$ 742
County General	1,316,886	8,652,476	9,880,996	88,366
Sheriff Special Accident	22,750	4,655	6,626	20,779
CAGIT County Certified Shares	(62,352)	3,475,582	3,575,425	(162,195)
Campaign Finance Enforcement	200	-	-	200
County Share Edit	2,326,281	985,974	661,443	2,650,812
City / Town Court Cost	13,031	15,220	28,251	-
Clerk Perpetuation	143,324	29,349	53,573	119,100
Community Corrections	37,179	197,082	212,585	21,676
Community Corrections II	34,579	254,385	238,051	50,913
CTP Community Correction	62,827	60,787	73,248	50,366
Disclosure / Assessor	7,145	5,343	5,481	7,007
Cumulative Bridge	2,865,071	691,735	1,439,001	2,117,805
Cum Cap Development	275,321	367,182	413,475	229,028
Cumulative Courthouse	41,696	-	-	41,696
Co. Drug Free Community Fund	75,354	85,497	82,979	77,872
Emergency Planning	37,893	4,522	4,493	37,922
Extradition Expenses	(1)	100	-	99
Firearms Training	84,933	22,850	17,209	90,574
Food & Beverage Tax	557,783	428,986	300,000	686,769
Health	23,982	476,939	481,293	19,628
ID Security Protect	31,915	4,067	-	35,982
Excess Levy	180,449	8,039	-	188,488
Health Maintenance	81,233	59,170	123,016	17,387
Local Road & Street	2,657,987	610,132	862,921	2,405,198
Medical Care/Inmates	28,851	4,191	-	33,042
Misdemeanant - Sheriff	81,788	28,680	7,387	103,081
Highway	1,031,765	4,277,242	3,702,414	1,606,593
Plat Book Fees	50,531	12,731	2,475	60,787
Rainy Day	231,975	-	-	231,975
Reassessment 2017	21,953	241,953	258,086	5,820
Recorders Records Perpetuation	82,182	78,717	69,943	90,956
Shelby Co. Sex & Violent Offn	16,808	4,149	605	20,352
Pro Bono Programs	3,129	5,770	7,419	1,480
Excess Taxes	31,904	26,015	38,005	19,914
Surveyor Cornerstone	12,437	9,178	1,376	20,239
Tax Sale Redemption	14,391	185,160	160,662	38,889
Tax Sale Surplus	275,260	430,878	340,128	366,010
Tobacco Settlement-Local Health	70,745	46,443	20,025	97,163
Unsafe Building Fund	1,300	-	-	1,300
E-911 Wireless	63	1,551	1,551	63
GAL/Court	(485)	17,930	17,445	-
GAL/CAPTA	2,500	-	-	2,500
County Auditor Ineligible Deductions	8,495	-	-	8,495
Education Fund (Recorder)	14,428	4,086	2,000	16,514
County 911	504,293	576,192	228,013	852,472
Juvenile Probation	7,911	-	-	7,911
Adult Probation Services	238,735	202,282	181,726	259,291
GDIF	266,528	2,656	6,551	262,633
Ditch Maintenance	617,837	88,094	86,991	618,940
FBI Justice Funds	38	4,858	4,000	896
Sheriff - K-9	-	50	-	50
800 MHz Rebanding	35,420	-	19,928	15,492
Payroll	13,371	2,412,743	2,438,124	(12,010)
Insurance	634,261	2,110,362	2,354,657	389,966
Sheriff Retirement	7,000	-	-	7,000
Settlement	(101)	41,634,330	41,634,331	(102)
Settlement Fund II	(4,252)	-	-	(4,252)
County Wheel Tax	-	250,849	251,156	(307)

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, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
CVET	-	191,486	191,486	-
FIT	-	448,177	448,178	(1)
EDIT	-	1,314,891	1,314,891	-
HEA 1001 State Homestead Credit	50	-	-	50
Homestead Credit Rebate Fund	51,252	-	51,252	-
State Fines & Forfeitures	1,746	16,255	17,964	37
Infraction Judgements	5,094	65,855	68,147	2,802
Special Death Benefit	300	5,130	5,095	335
State Disclosure Fee	330	5,100	4,915	515
Coroners Training & Cont Ed	196	3,254	3,178	272
Interstate Compact-State Share	126	1,265	1,140	251
State Mortgage Fee	258	3,633	3,598	293
Sex and Violent Offender Admin	68	424	453	39
Inheritance Tax	14,805	-	14,805	-
Education Plate Fee	-	394	394	-
Innkeepers Tax	342,370	309,099	291,565	359,904
County CAGIT	-	5,687,305	5,687,305	-
93.563 Prosecutor PCA	1,255	1,971	1,239	1,987
Prosecutors ARRA Fund	11,553	-	-	11,553
County IV-D Incentive	106,100	18,802	23,244	101,658
Pros IV-D Incentive	41	-	-	41
93.563 Prosecutor IV-D Oct 99	178,243	28,291	29,764	176,770
93.563 Clerk IV-D Incentive- Post Oct '99	135,382	18,802	9,059	145,125
93.074 Ebola Grant	-	10,063	-	10,063
Clerk's Trust	704,396	5,664,464	5,590,837	778,023
Sheriff's Food Account	35,851	341,439	317,109	60,181
Sheriff's Cashbook	153,573	307,832	345,008	116,397
County Treasurer	1,349,718	1,155,259	1,349,718	1,155,259
Inmate Trust Fund	7,357	273,431	276,141	4,647
Shelby Co. Tourism & Visitors	-	2,590	-	2,590
Tourism / Taste of Shelby Co.	-	2,411	-	2,411
Misc. Distributions	234,621	2,500	-	237,121
Health Services Fund	13,863	7,798	9,038	12,623
Assessment & Referral	98,605	115,831	141,526	72,910
Informal Adjustment	37,708	13,270	7,713	43,265
Pre-Trial Diversion	271,954	59,075	30,477	300,552
Law Enforcement Fund	21,824	14,816	14,733	21,907
Jury Pay Fund	19,073	7,086	15,607	10,552
Donation/Sheriff Dept	15,426	2,187	-	17,613
Sheriff Defib Donations	70	-	-	70
Prosecutor Donation	1,837	20	-	1,857
Automotive Safety	2	-	-	2
Sheriffs Restitution	10,875	1,563	-	12,438
Sheriff Work Release	26,489	12,190	18,877	19,802
Seized Property	204	-	-	204
Pros Law Enforcement	32,961	32,828	34,922	30,867
Public Defender Service	36,836	71,854	42,490	66,200
Sheriff Surety Bonds	1,850	45	-	1,895
Project Inc. House Arrest	173,307	333,057	410,240	96,124
Civil Process Fees	4,533	39,333	46,222	(2,356)
MADD Impact Fees	2,640	-	-	2,640
CTP Funding	10,651	-	-	10,651
JISP	8,479	-	-	8,479
Community Correction Juv	(2,250)	-	-	(2,250)
Willow Park HMGP	983	-	-	983
Court Reform Grant (Odyssey)	13,464	-	5,122	8,342
Health Dept. BHP Grant 172-2	2,124	-	-	2,124
Sheriff Drug Free	14,626	10,000	6,910	17,716
Assessor Data Entry Fee	11,840	1,820	-	13,660
Sheriff Range Fund	201	100	190	111

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, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Sheriff Training Fund	-	124	590	(466)
Tindall Farm	343,541	97,836	69,136	372,241
Hendricks Street Rentals	36,568	9,531	3,879	42,220
Vending Machine	734	21	247	508
Racino - County	6,458,407	4,178,665	2,342,515	8,294,557
Racino Tax	(1)	3,760,092	3,760,092	(1)
Interstate Fees	3,460	1,265	-	4,725
Prosecutor - Notary Fund	1,182	200	-	1,382
Clerk - Passport Envelopes	79	1,354	1,399	34
County Fair Grandstands	96,063	-	96,062	1
Bail Alternative Building	2,070	-	-	2,070
Sheriff Continuing Ed	5,672	4,440	4,253	5,859
Build Indiana Fund	193,498	-	-	193,498
Welfare HCI	11,891	-	-	11,891
Medical Assist Wards	101,814	-	-	101,814
Welfare Child/Special Needs	12,980	-	-	12,980
Youth Substance Abuse Proventi	-	-	27,559	(27,559)
93.008 NACCHO MRC	4,501	-	1,379	3,122
Drug Free - STOP Grant	(1,069)	48,057	41,878	5,110
93.069 Public Health Emergency	5,141	-	1,652	3,489
93.041 Adult Protective Service 2014	113,848	68,281	87,504	94,625
93.041 Adult Protective Service 2013	(128,730)	-	-	(128,730)
HD-013-008 IHEDA	-	337,670	337,671	(1)
Race & Gender Fairness	18,881	13,793	12,662	20,012
JABG Flow Through Grant CC	809	-	-	809
SHRAB - Archival Assessment	7,086	-	-	7,086
Drug Free Coalition	(1,081)	110,623	164,500	(54,958)
TSF Drug Free Coalition	79,809	10,441	27,644	62,606
H1N1 Vaccination	492	-	-	492
Edward Byrne Memorial-Sheriff	229	5,945	3,526	2,648
Victim Assistance 16.575	43,612	72,859	64,986	51,485
2013 MRC Supplement	-	-	1,035	(1,035)
Competitive EMA	(6,008)	12,954	7,683	(737)
DUI Task Force	5,241	17,095	11,179	11,157
BCC Traffic Enforcement 20.600	(3,151)	12,105	16,541	(7,587)
4-H/TFC Drug Free Grant	145	-	-	145
Homeland Security Program-Com	145	11,500	11,500	145
CRI Grant (Health Dept.) 97.05	7,059	-	4,496	2,563
Pass Thru - Marion County	676	-	-	676
16.803 JAG Edward Byrne Grant	208,334	8,377	8,867	207,844
97.073 State Homeland Security	-	16,533	16,533	-
97.730201 Act Juv Justice Grant	6,715	-	-	6,715
Totals	\$ 26,916,228	\$ 94,519,919	\$ 94,276,041	\$ 27,160,106

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 tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits, 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 the following: peddler licenses, dog tax licenses, auctioneer licenses, 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 these types of receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

E. Disbursements

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

Personal services, which 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, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest, which includes 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 includes 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. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's 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, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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, 2015. Additionally, some funds had posting errors that were not detected and corrected by December 31, 2015. Lastly, four of the funds (County Wheel Tax, Civil Process Fees, Community Corrections Juv, and Sheriff Training Fund) were overspent as a result of disbursements exceeding anticipated revenue.

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Subsequent Events

On November 21, 2016, the Board of Commissioners awarded a contract for the Basset Road Improvements to Milestone Contractors, L.P. in the amount of \$1,476,800.

OTHER INFORMATION - UNAUDITED

The County's Annual Financial 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 County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Sheriffs Commissary	County General	Sheriff Special Accident	CAGIT County Certified Shares	Campaign Finance Enforcement	County Share Edit	City / Town Court Cost
Cash and investments - beginning	\$ 4,199	\$ 1,316,886	\$ 22,750	\$ (62,352)	\$ 200	\$ 2,326,281	\$ 13,031
Receipts:							
Taxes	-	5,648,858	-	2,801,839	-	38,547	-
Licenses and permits	-	88,280	-	-	-	-	-
Intergovernmental receipts	-	1,395,288	-	136,120	-	-	1,273
Charges for services	-	593,038	-	-	-	-	13,947
Fines and forfeits	-	311,633	-	-	-	-	-
Other receipts	20,000	615,379	4,655	537,623	-	947,427	-
Total receipts	20,000	8,652,476	4,655	3,475,582	-	985,974	15,220
Disbursements:							
Personal services	23,457	7,624,593	-	2,635,961	-	111,609	-
Supplies	-	189,340	-	511,510	-	2,721	-
Other services and charges	-	1,854,969	-	427,954	-	179,523	28,251
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	120,164	1,768	-	-	367,590	-
Other disbursements	-	91,930	4,858	-	-	-	-
Total disbursements	23,457	9,880,996	6,626	3,575,425	-	661,443	28,251
Excess (deficiency) of receipts over disbursements	(3,457)	(1,228,520)	(1,971)	(99,843)	-	324,531	(13,031)
Cash and investments - ending	\$ 742	\$ 88,366	\$ 20,779	\$ (162,195)	\$ 200	\$ 2,650,812	\$ -

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Clerk Perpetuation	Community Corrections	Community Corrections II	CTP Community Correction	Disclosure / Assessor	Cumulative Bridge	Cum Cap Development
Cash and investments - beginning	\$ 143,324	\$ 37,179	\$ 34,579	\$ 62,827	\$ 7,145	\$ 2,865,071	\$ 275,321
Receipts:							
Taxes	-	-	-	-	-	511,566	330,113
Licenses and permits	-	-	20	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	53,323	34,409
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	29,349	197,082	254,365	60,787	5,343	126,846	2,660
Total receipts	<u>29,349</u>	<u>197,082</u>	<u>254,385</u>	<u>60,787</u>	<u>5,343</u>	<u>691,735</u>	<u>367,182</u>
Disbursements:							
Personal services	50,997	190,496	213,728	-	-	-	-
Supplies	1,024	-	-	3,125	-	156	69,813
Other services and charges	-	22,089	24,303	41,748	5,116	582,152	149,887
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,552	-	-	185	-	856,693	193,775
Other disbursements	-	-	20	28,190	365	-	-
Total disbursements	<u>53,573</u>	<u>212,585</u>	<u>238,051</u>	<u>73,248</u>	<u>5,481</u>	<u>1,439,001</u>	<u>413,475</u>
Excess (deficiency) of receipts over disbursements	<u>(24,224)</u>	<u>(15,503)</u>	<u>16,334</u>	<u>(12,461)</u>	<u>(138)</u>	<u>(747,266)</u>	<u>(46,293)</u>
Cash and investments - ending	<u>\$ 119,100</u>	<u>\$ 21,676</u>	<u>\$ 50,913</u>	<u>\$ 50,366</u>	<u>\$ 7,007</u>	<u>\$ 2,117,805</u>	<u>\$ 229,028</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Cumulative Courthouse	Co. Drug Free Community Fund	Emergency Planning	Extradition Expenses	Firearms Training	Food & Beverage Tax	Health
Cash and investments - beginning	\$ 41,696	\$ 75,354	\$ 37,893	\$ (1)	\$ 84,933	\$ 557,783	\$ 23,982
Receipts:							
Taxes	-	-	-	-	-	-	386,953
Licenses and permits	-	-	-	100	-	-	12,815
Intergovernmental receipts	-	-	-	-	-	-	40,334
Charges for services	-	-	-	-	-	-	35,562
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	85,497	4,522	-	22,850	428,986	1,275
Total receipts	-	85,497	4,522	100	22,850	428,986	476,939
Disbursements:							
Personal services	-	-	-	-	-	-	373,233
Supplies	-	-	1,160	-	15,170	-	18,651
Other services and charges	-	82,979	1,333	-	1,625	-	89,409
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	2,000	-	414	-	-
Other disbursements	-	-	-	-	-	300,000	-
Total disbursements	-	82,979	4,493	-	17,209	300,000	481,293
Excess (deficiency) of receipts over disbursements	-	2,518	29	100	5,641	128,986	(4,354)
Cash and investments - ending	\$ 41,696	\$ 77,872	\$ 37,922	\$ 99	\$ 90,574	\$ 686,769	\$ 19,628

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	ID Security Protect	Excess Levy	Health Maintenance	Local Road & Street	Medical Care/Inmates	Misdemeanant - Sheriff	Highway
Cash and investments - beginning	\$ 31,915	\$ 180,449	\$ 81,233	\$ 2,657,987	\$ 28,851	\$ 81,788	\$ 1,031,765
Receipts:							
Taxes	-	-	-	-	-	-	1,111,038
Licenses and permits	-	-	-	-	-	-	9,684
Intergovernmental receipts	-	-	57,394	424,022	-	-	3,140,737
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,067	8,039	1,776	186,110	4,191	28,680	15,783
Total receipts	4,067	8,039	59,170	610,132	4,191	28,680	4,277,242
Disbursements:							
Personal services	-	-	5,365	-	-	-	1,176,936
Supplies	-	-	192	-	-	-	214,982
Other services and charges	-	-	10,062	2,645	-	7,387	328,168
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	71,017	860,276	-	-	1,980,998
Other disbursements	-	-	36,380	-	-	-	1,330
Total disbursements	-	-	123,016	862,921	-	7,387	3,702,414
Excess (deficiency) of receipts over disbursements	4,067	8,039	(63,846)	(252,789)	4,191	21,293	574,828
Cash and investments - ending	\$ 35,982	\$ 188,488	\$ 17,387	\$ 2,405,198	\$ 33,042	\$ 103,081	\$ 1,606,593

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Plat Book Fees	Rainy Day	Reassessment 2017	Recorders Records Perpetuation	Shelby Co. Sex & Violent Offen	Pro Bono Programs	Excess Taxes
Cash and investments - beginning	\$ 50,531	\$ 231,975	\$ 21,953	\$ 82,182	\$ 16,808	\$ 3,129	\$ 31,904
Receipts:							
Taxes	-	-	218,618	-	-	-	26,015
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	22,787	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	12,731	-	548	78,717	4,149	5,770	-
Total receipts	12,731	-	241,953	78,717	4,149	5,770	26,015
Disbursements:							
Personal services	-	-	-	36,768	-	2,714	543
Supplies	-	-	-	10,724	605	198	-
Other services and charges	2,475	-	257,534	-	-	4,127	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	552	22,408	-	380	-
Other disbursements	-	-	-	43	-	-	37,462
Total disbursements	2,475	-	258,086	69,943	605	7,419	38,005
Excess (deficiency) of receipts over disbursements	10,256	-	(16,133)	8,774	3,544	(1,649)	(11,990)
Cash and investments - ending	\$ 60,787	\$ 231,975	\$ 5,820	\$ 90,956	\$ 20,352	\$ 1,480	\$ 19,914

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Surveyor Cornerstone	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settlement-Local Health	Unsafe Building Fund	E-911 Wireless	GAL/Court
Cash and investments - beginning	\$ 12,437	\$ 14,391	\$ 275,260	\$ 70,745	\$ 1,300	\$ 63	\$ (485)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	17,930
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	9,178	185,160	430,878	46,443	-	1,551	-
Total receipts	<u>9,178</u>	<u>185,160</u>	<u>430,878</u>	<u>46,443</u>	<u>-</u>	<u>1,551</u>	<u>17,930</u>
Disbursements:							
Personal services	-	-	-	-	-	1,551	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,376	-	-	9,962	-	-	17,445
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	160,662	340,128	10,063	-	-	-
Total disbursements	<u>1,376</u>	<u>160,662</u>	<u>340,128</u>	<u>20,025</u>	<u>-</u>	<u>1,551</u>	<u>17,445</u>
Excess (deficiency) of receipts over disbursements	<u>7,802</u>	<u>24,498</u>	<u>90,750</u>	<u>26,418</u>	<u>-</u>	<u>-</u>	<u>485</u>
Cash and investments - ending	<u>\$ 20,239</u>	<u>\$ 38,889</u>	<u>\$ 366,010</u>	<u>\$ 97,163</u>	<u>\$ 1,300</u>	<u>\$ 63</u>	<u>\$ -</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	GAL/CAPTA	County Auditor Ineligible Deductions	Education Fund (Recorder)	County 911	Juvenile Probation	Adult Probation Services	GDIF
Cash and investments - beginning	\$ 2,500	\$ 8,495	\$ 14,428	\$ 504,293	\$ 7,911	\$ 238,735	\$ 266,528
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	21,239	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	4,086	576,192	-	181,043	2,656
Total receipts	-	-	4,086	576,192	-	202,282	2,656
Disbursements:							
Personal services	-	-	-	152,082	-	141,132	-
Supplies	-	-	-	139	-	3,978	-
Other services and charges	-	-	2,000	63,174	-	24,908	-
Debt service - principal and interest	-	-	-	-	-	-	6,551
Capital outlay	-	-	-	12,618	-	5,804	-
Other disbursements	-	-	-	-	-	5,904	-
Total disbursements	-	-	2,000	228,013	-	181,726	6,551
Excess (deficiency) of receipts over disbursements	-	-	2,086	348,179	-	20,556	(3,895)
Cash and investments - ending	<u>\$ 2,500</u>	<u>\$ 8,495</u>	<u>\$ 16,514</u>	<u>\$ 852,472</u>	<u>\$ 7,911</u>	<u>\$ 259,291</u>	<u>\$ 262,633</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Ditch Maintenance	FBI Justice Funds	Sheriff - K-9	800 MHz Rebanding	Payroll	Insurance	Sheriff Retirement
Cash and investments - beginning	\$ 617,837	\$ 38	\$ -	\$ 35,420	\$ 13,371	\$ 634,261	\$ 7,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	88,094	4,858	50	-	2,412,743	2,110,362	-
Total receipts	<u>88,094</u>	<u>4,858</u>	<u>50</u>	<u>-</u>	<u>2,412,743</u>	<u>2,110,362</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	965,416	2,093,924	-
Supplies	-	-	-	-	-	-	-
Other services and charges	86,991	-	-	-	1,150	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	4,000	-	19,928	-	-	-
Other disbursements	-	-	-	-	1,471,558	260,733	-
Total disbursements	<u>86,991</u>	<u>4,000</u>	<u>-</u>	<u>19,928</u>	<u>2,438,124</u>	<u>2,354,657</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,103</u>	<u>858</u>	<u>50</u>	<u>(19,928)</u>	<u>(25,381)</u>	<u>(244,295)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 618,940</u>	<u>\$ 896</u>	<u>\$ 50</u>	<u>\$ 15,492</u>	<u>\$ (12,010)</u>	<u>\$ 389,966</u>	<u>\$ 7,000</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Settlement	Settlement Fund II	County Wheel Tax	CVET	FIT	EDIT	HEA 1001 State Homestead Credit
Cash and investments - beginning	\$ (101)	\$ (4,252)	\$ -	\$ -	\$ -	\$ -	\$ 50
Receipts:							
Taxes	40,541,991	-	250,849	191,486	448,177	1,314,891	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	886,676	-	-	-	-	-	-
Charges for services	205,663	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>41,634,330</u>	<u>-</u>	<u>250,849</u>	<u>191,486</u>	<u>448,177</u>	<u>1,314,891</u>	<u>-</u>
Disbursements:							
Personal services	89,286	-	-	2,223	4,234	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	41,545,045	-	251,156	189,263	443,944	1,314,891	-
Total disbursements	<u>41,634,331</u>	<u>-</u>	<u>251,156</u>	<u>191,486</u>	<u>448,178</u>	<u>1,314,891</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1)</u>	<u>-</u>	<u>(307)</u>	<u>-</u>	<u>(1)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (102)</u>	<u>\$ (4,252)</u>	<u>\$ (307)</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ 50</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Homestead Credit Rebate Fund	State Fines & Forfeitures	Infraction Judgements	Special Death Benefit	State Disclosure Fee	Coroners Training & Cont Ed	Interstate Compact-State Share
Cash and investments - beginning	\$ 51,252	\$ 1,746	\$ 5,094	\$ 300	\$ 330	\$ 196	\$ 126
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	50	-	-	-	2,856	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	16,205	65,855	5,130	5,100	398	1,265
Total receipts	-	16,255	65,855	5,130	5,100	3,254	1,265
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	17,964	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	51,252	-	68,147	5,095	4,915	3,178	1,140
Total disbursements	51,252	17,964	68,147	5,095	4,915	3,178	1,140
Excess (deficiency) of receipts over disbursements	(51,252)	(1,709)	(2,292)	35	185	76	125
Cash and investments - ending	\$ -	\$ 37	\$ 2,802	\$ 335	\$ 515	\$ 272	\$ 251

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	State Mortgage Fee	Sex and Violent Offender Admin	Inheritance Tax	Education Plate Fee	Innkeepers Tax	County CAGIT	93.563 Prosecutor PCA
Cash and investments - beginning	\$ 258	\$ 68	\$ 14,805	\$ -	\$ 342,370	\$ -	\$ 1,255
Receipts:							
Taxes	-	-	-	-	222,374	5,687,305	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	4,800	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,633	424	-	394	81,925	-	1,971
Total receipts	<u>3,633</u>	<u>424</u>	<u>-</u>	<u>394</u>	<u>309,099</u>	<u>5,687,305</u>	<u>1,971</u>
Disbursements:							
Personal services	-	-	-	-	49,008	35,919	-
Supplies	-	-	-	-	5,542	-	-
Other services and charges	-	-	-	394	63,587	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	173,428	-	-
Other disbursements	3,598	453	14,805	-	-	5,651,386	1,239
Total disbursements	<u>3,598</u>	<u>453</u>	<u>14,805</u>	<u>394</u>	<u>291,565</u>	<u>5,687,305</u>	<u>1,239</u>
Excess (deficiency) of receipts over disbursements	<u>35</u>	<u>(29)</u>	<u>(14,805)</u>	<u>-</u>	<u>17,534</u>	<u>-</u>	<u>732</u>
Cash and investments - ending	<u>\$ 293</u>	<u>\$ 39</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 359,904</u>	<u>\$ -</u>	<u>\$ 1,987</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Prosecutors ARRA Fund	County IV-D Incentive	Pros IV-D Incentive	93.563 Prosecutor IV-D Oct 99	93.563 Clerk IV-D Incentive- Post Oct '99	93.074 Ebola Grant	Clerk's Trust
Cash and investments - beginning	\$ 11,553	\$ 106,100	\$ 41	\$ 178,243	\$ 135,382	\$ -	\$ 704,396
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	10,063	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	18,802	-	28,291	18,802	-	5,664,464
Total receipts	-	18,802	-	28,291	18,802	10,063	5,664,464
Disbursements:							
Personal services	-	23,244	-	9,393	2,043	-	-
Supplies	-	-	-	17,300	-	-	-
Other services and charges	-	-	-	3,071	6,552	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	464	-	-
Other disbursements	-	-	-	-	-	-	5,590,837
Total disbursements	-	23,244	-	29,764	9,059	-	5,590,837
Excess (deficiency) of receipts over disbursements	-	(4,442)	-	(1,473)	9,743	10,063	73,627
Cash and investments - ending	\$ 11,553	\$ 101,658	\$ 41	\$ 176,770	\$ 145,125	\$ 10,063	\$ 778,023

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Sheriff's Food Account	Sheriff's Cashbook	County Treasurer	Inmate Trust Fund Acct #6674456	Shelby Co. Tourism & Visitors	Tourism / Taste of Shelby Co.	Misc. Distributions
Cash and investments - beginning	\$ 35,851	\$ 153,573	\$ 1,349,718	\$ 7,357	\$ -	\$ -	\$ 234,621
Receipts:							
Taxes	-	-	1,155,259	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	341,439	-	-	-	-	-	2,500
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	307,832	-	273,431	2,590	2,411	-
Total receipts	<u>341,439</u>	<u>307,832</u>	<u>1,155,259</u>	<u>273,431</u>	<u>2,590</u>	<u>2,411</u>	<u>2,500</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	317,109	345,008	1,349,718	276,141	-	-	-
Total disbursements	<u>317,109</u>	<u>345,008</u>	<u>1,349,718</u>	<u>276,141</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>24,330</u>	<u>(37,176)</u>	<u>(194,459)</u>	<u>(2,710)</u>	<u>2,590</u>	<u>2,411</u>	<u>2,500</u>
Cash and investments - ending	<u>\$ 60,181</u>	<u>\$ 116,397</u>	<u>\$ 1,155,259</u>	<u>\$ 4,647</u>	<u>\$ 2,590</u>	<u>\$ 2,411</u>	<u>\$ 237,121</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Health Services Fund	Assessment & Referral	Informal Adjustment	Pre-Trial Diversion	Law Enforcement Fund	Jury Pay Fund	Donation/Sheriff Dept
Cash and investments - beginning	\$ 13,863	\$ 98,605	\$ 37,708	\$ 271,954	\$ 21,824	\$ 19,073	\$ 15,426
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	7,743	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	55	115,831	13,270	59,075	14,816	7,086	2,187
Total receipts	<u>7,798</u>	<u>115,831</u>	<u>13,270</u>	<u>59,075</u>	<u>14,816</u>	<u>7,086</u>	<u>2,187</u>
Disbursements:							
Personal services	-	124,163	-	-	2,028	13,579	-
Supplies	9,038	1,059	5,964	2,214	-	-	-
Other services and charges	-	7,770	1,749	21,981	12,695	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	729	-	6,282	-	-	-
Other disbursements	-	7,805	-	-	10	2,028	-
Total disbursements	<u>9,038</u>	<u>141,526</u>	<u>7,713</u>	<u>30,477</u>	<u>14,733</u>	<u>15,607</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,240)</u>	<u>(25,695)</u>	<u>5,557</u>	<u>28,598</u>	<u>83</u>	<u>(8,521)</u>	<u>2,187</u>
Cash and investments - ending	<u>\$ 12,623</u>	<u>\$ 72,910</u>	<u>\$ 43,265</u>	<u>\$ 300,552</u>	<u>\$ 21,907</u>	<u>\$ 10,552</u>	<u>\$ 17,613</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Sheriff Defib Donations	Prosecutor Donation	Automotive Safety	Sheriffs Restitution	Sheriff Work Release	Seized Property	Pros Law Enforcement
Cash and investments - beginning	\$ 70	\$ 1,837	\$ 2	\$ 10,875	\$ 26,489	\$ 204	\$ 32,961
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	20	-	1,563	12,190	-	32,828
Total receipts	-	20	-	1,563	12,190	-	32,828
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	7,101	-	-
Other services and charges	-	-	-	-	3,500	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	8,276	-	9,543
Other disbursements	-	-	-	-	-	-	25,379
Total disbursements	-	-	-	-	18,877	-	34,922
Excess (deficiency) of receipts over disbursements	-	20	-	1,563	(6,687)	-	(2,094)
Cash and investments - ending	<u>\$ 70</u>	<u>\$ 1,857</u>	<u>\$ 2</u>	<u>\$ 12,438</u>	<u>\$ 19,802</u>	<u>\$ 204</u>	<u>\$ 30,867</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Public Defender Service	Sheriff Surety Bonds	Project Inc. House Arrest	Civil Process Fees	MADD Impact Fees	CTP Funding	JISP
Cash and investments - beginning	\$ 36,836	\$ 1,850	\$ 173,307	\$ 4,533	\$ 2,640	\$ 10,651	\$ 8,479
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	57,997	-	-	-	-
Other receipts	71,854	45	275,060	39,333	-	-	-
Total receipts	71,854	45	333,057	39,333	-	-	-
Disbursements:							
Personal services	21,702	-	275,736	31,903	-	-	-
Supplies	-	-	6,513	-	-	-	-
Other services and charges	19,988	-	124,629	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	800	-	1,235	-	-	-	-
Other disbursements	-	-	2,127	14,319	-	-	-
Total disbursements	42,490	-	410,240	46,222	-	-	-
Excess (deficiency) of receipts over disbursements	29,364	45	(77,183)	(6,889)	-	-	-
Cash and investments - ending	\$ 66,200	\$ 1,895	\$ 96,124	\$ (2,356)	\$ 2,640	\$ 10,651	\$ 8,479

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Community Correction Juv	Willow Park HMGP	Court Reform Grant (Odyssey)	Health Dept. BHP Grant 172-2	Sheriff Drug Free	Assessor Data Entry Fee	Sheriff Range Fund
Cash and investments - beginning	\$ (2,250)	\$ 983	\$ 13,464	\$ 2,124	\$ 14,626	\$ 11,840	\$ 201
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	100
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	10,000	1,820	-
Total receipts	-	-	-	-	10,000	1,820	100
Disbursements:							
Personal services	-	-	1,938	-	6,910	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	190
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	3,184	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	5,122	-	6,910	-	190
Excess (deficiency) of receipts over disbursements	-	-	(5,122)	-	3,090	1,820	(90)
Cash and investments - ending	<u>\$ (2,250)</u>	<u>\$ 983</u>	<u>\$ 8,342</u>	<u>\$ 2,124</u>	<u>\$ 17,716</u>	<u>\$ 13,660</u>	<u>\$ 111</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Sheriff Training Fund	Tindall Farm	Hendricks Street Rentals	Vending Machine	Racino - County	Racino Tax	Interstate Fees
Cash and investments - beginning	\$ -	\$ 343,541	\$ 36,568	\$ 734	\$ 6,458,407	\$ (1)	\$ 3,460
Receipts:							
Taxes	-	-	-	-	-	3,760,092	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	4,075,963	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	124	97,836	9,531	21	102,702	-	1,265
Total receipts	<u>124</u>	<u>97,836</u>	<u>9,531</u>	<u>21</u>	<u>4,178,665</u>	<u>3,760,092</u>	<u>1,265</u>
Disbursements:							
Personal services	-	-	-	-	224	-	-
Supplies	-	-	-	202	-	-	-
Other services and charges	590	69,136	3,529	45	1,332,471	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	498,511	-	-
Other disbursements	-	-	350	-	511,309	3,760,092	-
Total disbursements	<u>590</u>	<u>69,136</u>	<u>3,879</u>	<u>247</u>	<u>2,342,515</u>	<u>3,760,092</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(466)</u>	<u>28,700</u>	<u>5,652</u>	<u>(226)</u>	<u>1,836,150</u>	<u>-</u>	<u>1,265</u>
Cash and investments - ending	<u>\$ (466)</u>	<u>\$ 372,241</u>	<u>\$ 42,220</u>	<u>\$ 508</u>	<u>\$ 8,294,557</u>	<u>\$ (1)</u>	<u>\$ 4,725</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Prosecutor - Notary Fund	Clerk - Passport Envelopes	County Fair Grandstands	Bail Alternative Building	Sheriff Continuing Ed	Build Indiana Fund
Cash and investments - beginning	\$ 1,182	\$ 79	\$ 96,063	\$ 2,070	\$ 5,672	\$ 193,498
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	200	1,354	-	-	4,440	-
Total receipts	200	1,354	-	-	4,440	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	1,199	-	-	-	-
Other services and charges	-	200	-	-	4,253	-
Debt service - principal and interest	-	-	96,062	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	1,399	96,062	-	4,253	-
Excess (deficiency) of receipts over disbursements	200	(45)	(96,062)	-	187	-
Cash and investments - ending	<u>\$ 1,382</u>	<u>\$ 34</u>	<u>\$ 1</u>	<u>\$ 2,070</u>	<u>\$ 5,859</u>	<u>\$ 193,498</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Welfare HCI	Medical Assist Wards	Welfare Child/Special Needs	Youth Substance Abuse Proventi	93.008 NACCHO MRC	Drug Free - STOP Grant
Cash and investments - beginning	\$ 11,891	\$ 101,814	\$ 12,980	\$ -	\$ 4,501	\$ (1,069)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	6,432
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	41,625
Total receipts	-	-	-	-	-	48,057
Disbursements:						
Personal services	-	-	-	11,324	-	-
Supplies	-	-	-	630	1,379	-
Other services and charges	-	-	-	12,091	-	40,006
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	786	-	50
Other disbursements	-	-	-	2,728	-	1,822
Total disbursements	-	-	-	27,559	1,379	41,878
Excess (deficiency) of receipts over disbursements	-	-	-	(27,559)	(1,379)	6,179
Cash and investments - ending	<u>\$ 11,891</u>	<u>\$ 101,814</u>	<u>\$ 12,980</u>	<u>\$ (27,559)</u>	<u>\$ 3,122</u>	<u>\$ 5,110</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	93.069 Public Health Emergency	93.041 Adult Protective Service 2014	93.041 Adult Protective Service 2013	HD-013-008 IHCDA	Race & Gender Fairness	JABG Flow Through Grant CC
Cash and investments - beginning	\$ 5,141	\$ 113,848	\$ (128,730)	\$ -	\$ 18,881	\$ 809
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	68,281	-	229,098	13,793	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	108,572	-	-
Total receipts	<u>-</u>	<u>68,281</u>	<u>-</u>	<u>337,670</u>	<u>13,793</u>	<u>-</u>
Disbursements:						
Personal services	-	83,534	-	-	-	-
Supplies	308	237	-	-	-	-
Other services and charges	-	3,733	-	337,671	12,662	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,344	-	-	-	-	-
Total disbursements	<u>1,652</u>	<u>87,504</u>	<u>-</u>	<u>337,671</u>	<u>12,662</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,652)</u>	<u>(19,223)</u>	<u>-</u>	<u>(1)</u>	<u>1,131</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,489</u>	<u>\$ 94,625</u>	<u>\$ (128,730)</u>	<u>\$ (1)</u>	<u>\$ 20,012</u>	<u>\$ 809</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	SHRAB - Archival Assessment	Drug Free Coalition	TSF Drug Free Coalition	H1N1 Vaccination	Edward Byrne Memorial-Sheriff	Victim Assistance 16,575
Cash and investments - beginning	\$ 7,086	\$ (1,081)	\$ 79,809	\$ 492	\$ 229	\$ 43,612
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	5,945	18,332
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	110,623	10,441	-	-	54,527
Total receipts	-	110,623	10,441	-	5,945	72,859
Disbursements:						
Personal services	-	43,283	-	-	-	63,842
Supplies	-	-	-	-	-	102
Other services and charges	-	121,184	6,400	-	3,526	542
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	500
Other disbursements	-	33	21,244	-	-	-
Total disbursements	-	164,500	27,644	-	3,526	64,986
Excess (deficiency) of receipts over disbursements	-	(53,877)	(17,203)	-	2,419	7,873
Cash and investments - ending	\$ 7,086	\$ (54,958)	\$ 62,606	\$ 492	\$ 2,648	\$ 51,485

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	2013 MRC Supplement	Competitive EMA	DUI Task Force	BCC Traffic Enforcement 20.600	4-H/TFC Drug Free Grant	Homeland Security Program-Com
Cash and investments - beginning	\$ -	\$ (6,008)	\$ 5,241	\$ (3,151)	\$ 145	\$ 145
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	12,954	15,074	12,105	-	8,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	2,021	-	-	3,500
Total receipts	<u>-</u>	<u>12,954</u>	<u>17,095</u>	<u>12,105</u>	<u>-</u>	<u>11,500</u>
Disbursements:						
Personal services	-	-	11,179	16,541	-	-
Supplies	1,035	-	-	-	-	-
Other services and charges	-	5,280	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	780	-	-	-	3,500
Other disbursements	-	1,623	-	-	-	8,000
Total disbursements	<u>1,035</u>	<u>7,683</u>	<u>11,179</u>	<u>16,541</u>	<u>-</u>	<u>11,500</u>
Excess (deficiency) of receipts over disbursements	<u>(1,035)</u>	<u>5,271</u>	<u>5,916</u>	<u>(4,436)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (1,035)</u>	<u>\$ (737)</u>	<u>\$ 11,157</u>	<u>\$ (7,587)</u>	<u>\$ 145</u>	<u>\$ 145</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	CRI Grant (Health Dept.) 97.05	Pass Thru - Marion County	16.803 JAG Edward Byrne Grant	97.073 State Homeland Security	97.730201 Act Juv Justice Grant	Totals
Cash and investments - beginning	\$ 7,059	\$ 676	\$ 208,334	\$ -	\$ 6,715	\$ 26,916,228
Receipts:						
Taxes	-	-	-	-	-	64,645,971
Licenses and permits	-	-	-	-	-	110,899
Intergovernmental receipts	-	-	5,197	16,533	-	10,708,063
Charges for services	-	-	-	-	-	1,228,937
Fines and forfeits	-	-	-	-	-	369,630
Other receipts	-	-	3,180	-	-	17,456,419
Total receipts	-	-	8,377	16,533	-	94,519,919
Disbursements:						
Personal services	-	-	-	-	-	16,723,741
Supplies	-	-	5,197	-	-	1,108,508
Other services and charges	4,496	-	3,670	-	-	6,556,297
Debt service - principal and interest	-	-	-	-	-	102,613
Capital outlay	-	-	-	16,533	-	5,246,723
Other disbursements	-	-	-	-	-	64,538,159
Total disbursements	4,496	-	8,867	16,533	-	94,276,041
Excess (deficiency) of receipts over disbursements	(4,496)	-	(490)	-	-	243,878
Cash and investments - ending	\$ 2,563	\$ 676	\$ 207,844	\$ -	\$ 6,715	\$ 27,160,106

SHELBY COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2015

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ 392,678	\$ -

SHELBY COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2015

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

	Ending Balance
Governmental activities:	
Land	\$ 5,000,000
Infrastructure	2,000,000
Buildings	42,783,110
Improvements other than buildings	200,000
Machinery, equipment, and vehicles	4,671,619
Books and other	500,000
Total governmental activities	55,154,729
Total capital assets	\$ 55,154,729

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF 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 *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015.

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

Report on Internal Control over Compliance

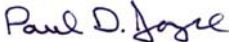
Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2015-003 and 2015-004 that we consider to be material weaknesses.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

March 29, 2017

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

SHELBY COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2015

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	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Housing and Urban Development</u>					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	Indiana Housing and Community Development Authority	14.228	HD-013-008	\$ -	\$ 336,261
Total - Department of Housing and Urban Development				-	336,261
<u>Department of Justice</u>					
Crime Victim Assistance Victim Assistance	Indiana Criminal Justice Institute	16.575	D3-14-8531 D3-15-9767	-	6,111 18,332
Total - Crime Victim Assistance				-	24,443
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738	#D3-15-9841	-	8,377
Total - Department of Justice				-	32,820
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation	20.205	DES #0600118 DES #0600117 DES #9380756 DES #0100361 DES #1382080	-	39,857 146,253 54,132 58,894 13,665
Total - Highway Planning and Construction Cluster				-	312,801
Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Task Force	Indiana Criminal Justice Institute	20.601	D3-16-10239	8,143	11,438
National Priority Safety Programs OPO	Indiana Criminal Justice Institute	20.616	D3-16-10189	10,016	35,922
Total - Highway Safety Cluster				18,159	47,360
Interagency Hazardous Materials Public Sector Training and Planning Grants Homeland Security Program - Comm	Indiana Department of Homeland Security	20.703	C44P-5-449B	-	13,280
Total - Department of Transportation				18,159	373,441
<u>Department of Health and Human Services</u>					
Substance Abuse and Mental Health Services_ Projects of Regional and National Significance	Direct Grant	93.243	5H79SP019633-02	-	35,482
Drug-Free Communities Support Program Grants Youth Substance Abuse Prevention Project	Direct Grant	93.276	2H79SP020808-06	-	12,575
Child Support Enforcement Clerk's Expenditures Prosecutor's Expenditures Indirect Costs Collection Incentives	Indiana Department of Child Services	93.563	2015 2015 2015 2015	-	65,303 105,876 39,133 62,067
Total - Child Support Enforcement				-	272,379
Total - Department of Health and Human Services				-	320,436
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants Performance Grant	Indiana Department of Homeland Security	97.042	C44P-6-025B C44P-5-754B C44P-5-524B	-	16,533 21,601 8,435
Total - Emergency Management Performance Grants				-	46,569
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067	C44P-5-620B	-	11,280
Total - Department of Homeland Security				-	57,849
Total federal awards expended				\$ 18,159	\$ 1,120,807

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 (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

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

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
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
14.228	Highway Planning and Construction Cluster Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	Unmodified Unmodified

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

Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

**FINDING 2015-001 - PREPARATION OF THE SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS**

Condition

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 Auditor was primarily responsible for compiling and inputting the SEFA information into the Indiana Gateway for Government Units financial system. There was no control in place to ensure the SEFA information submitted was accurate.

SHELBY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The following errors occurred:

1. Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii program expenditures were understated by \$336,261.
2. Highway Planning and Construction program expenditures were understated by \$312,801.
3. Child Support Enforcement program expenditures were understated by \$272,379.
4. Emergency Management Performance Grants program expenditures were understated by \$46,569.
5. Crime Victim Assistance program expenditures were overstated by \$40,543.
6. Substance Abuse and Mental Health Services_Projects of Regional and National Significance program expenditures were understated by \$35,482.
7. Grant program expenditures of \$210,520 were included on the SEFA in error.
8. The total amount passed through to subrecipients was overstated by \$206,168.

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

Criteria

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

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

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

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

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 financial statements. . . ."

SHELBY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe the significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

Cause

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition*.

Views of Responsible Officials

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

SHELBY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2015-002 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

Condition

The following deficiencies in the internal control system of the County related to financial transactions and reporting occurred.

Lack of Segregation of Duties: The County had not separated incompatible activities related to financial close and reporting. The County Auditor was primarily responsible for inputting and submitting the County's financial information into the Indiana Gateway for Government Units financial system, which is the source for the Annual Financial Report and financial statement. There was no control in place to ensure the financial information reported was accurate.

Criteria

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

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

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

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

Cause

Management of the County had not established a proper system of internal control.

Effect

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

Views of Responsible Officials

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

SHELBY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III - Federal Award Findings and Questioned Costs

FINDING 2015-003 - PERIOD OF PERFORMANCE, MATCHING, AND CASH MANAGEMENT

Federal Agency: Department of Transportation

Federal Program: Highway Planning and Construction

CFDA Number: 20.205

Federal Award Numbers and Years (or Other Identifying Numbers): DES# 0600117; DES# 0600118;
DES# 9380756; DES# 0100361;
DES# 1382080

Pass-Through Entity: Indiana Department of Transportation

This is a repeat finding from the immediate prior year. The prior year finding number was 2014-003.

Condition

An effective internal control system was not in place at the County to ensure compliance with the requirements related to the grant agreement and the following compliance requirements: Period of Performance, Cash Management, and Matching.

Period of Performance and Matching

The County had one employee responsible for compliance with Period of Performance and Matching requirements.

Cash Management

The County had one employee primarily responsible for monitoring that program costs were paid by the entity prior to requesting reimbursement.

Context

The lack of internal controls was a systemic problem affecting all grant awards listed above.

Criteria

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. . . ."

Cause

Management had not developed a system of internal controls that segregated key functions.

SHELBY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

The failure to establish an effective internal control system placed 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 have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish controls, including segregation of duties related to the grant agreement and the compliance requirements listed above.

Views of Responsible Officials

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

FINDING 2015-004 - INTERNAL CONTROL OVER COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII

Federal Agency: Department of Housing and Urban Development
Federal Program: Community Development Block Grants/State's program
and Non-Entitlement Grants in Hawaii
CFDA Number: 14.228
Federal Award Number and Year (or Other Identifying Number): HD-013-008
Pass-Through Entity: Indiana Housing and Community Development Authority

Condition

An effective internal control system was not in place related to the grant agreement and the following compliance requirements: Cash Management, Matching, Reporting, and Procurement and Suspension and Debarment.

Cash Management

The County contracted with a Grant Administrator who was responsible for monitoring that grant funds were expended within the required number of days of receipt of the funds.

Matching and Procurement and Suspension and Debarment

The County contracted with a Grant Administrator who was responsible for compliance with the Matching and Procurement and Suspension and Debarment compliance requirements.

Reporting

The County contracted with a Grant Administrator who was responsible for compliance with Reporting requirements, including preparing and submitting grant reports.

SHELBY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Context

The lack of internal controls was a systemic problem affecting the grant award listed above.

Criteria

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. . . ."

Cause

Management had not developed a system of internal controls that segregated key functions.

Effect

The failure to establish an effective internal control system placed 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 have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Questioned Costs

There were no questioned costs identified.

Recommendation

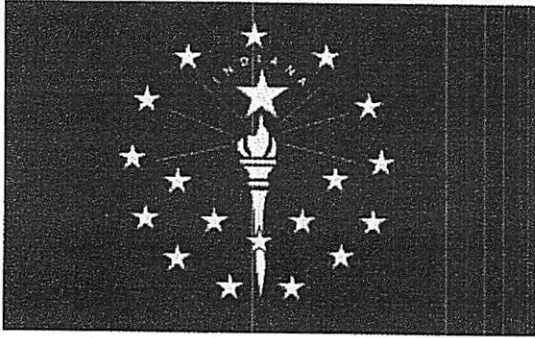
We recommended that the County's management establish controls, including segregation of duties related to the grant agreement and the compliance requirements listed above.

Views of Responsible Officials

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

AUDITEE-PREPARED DOCUMENTS

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



MARY JO PHARES
SHELBY COUNTY
AUDITOR

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

February 6, 2017

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-001

Fiscal year in which the finding initially occurred: 2014
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A
Contact Person Responsible for Corrective Action: Mary Jo Phares
Contact Phone Number: (317) 392-6310

Status of Audit Finding: We are working on this for 2017, since the audit was just done at the end of 2016 and beginning of 2017 and we just found out about the findings

FINDING 2014-002

Fiscal year in which the finding initially occurred: 2014
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A
Contact Person Responsible for Corrective Action: Mary Jo Phares
Contact Phone Number: (317) 392-6310

Status of Audit Finding: We are working on this for 2017, since the audit was just done at the end of 2016 and beginning of 2017 and we just found out about the findings

FINDING 2014-004

Fiscal year in which the finding initially occurred: 2014

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

Contact Person Responsible for Corrective Action: Mary Jo Phares

Contact Phone Number: (317) 392-6310

Status of Audit Finding: We are working on this for 2017, since the audit was just done at the end of 2016 and beginning of 2017 and we just found out about the findings.

Mary Jo Phares
(Signature)

Auditor
(Title)

2/6/2017
(Date)

Board of Commissioners

Kevin Nigh
Donald Parker
Chris Ross
John C. DePrez, IV, Attorney



Shelby County, Indiana

25 West Polk Street, Room 206
Shelbyville, Indiana 46176
Office (317) 392-6330
Fax (317) 392-6393

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-003

Fiscal year in which the finding initially occurred: 2014
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Transportation
Contact Person Responsible for Corrective Action: Diane Haehl
Contact Phone Number: (317) 392-6330

Status of Audit Finding:

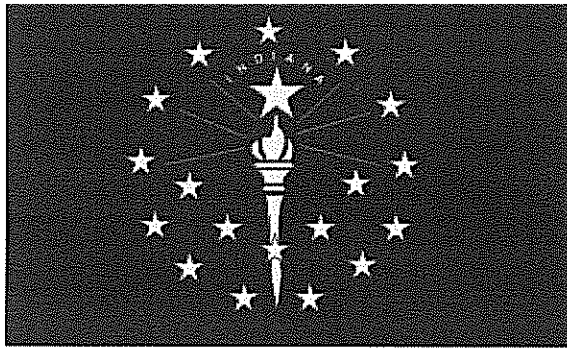
The Corrective Action Plan was submitted January 24, 2017 and will be implemented this month.

Estimated Completion Date: February 2017

Diane Haehl
(Signature)

Executive Assistant
(Title)

2-8-2017
(Date)



MARY JO PHARES
SHELBY COUNTY
AUDITOR

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

CORRECTIVE ACTION PLAN

FINDING 2015-001

Contact Person Responsible for Corrective Action: Mary Jo Phares
Contact Phone Number: (317) 392-6310

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan: We will start having all work double checked before submitting the data in Gateway

Anticipated Completion Date: February 2017 for the year of 2016

FINDING 2015-002

Contact Person Responsible for Corrective Action: Mary Jo Phares
Contact Phone Number: (317) 392-6310

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan: We will start having all work double checked before submitting the data in Gateway

Anticipated Completion Date: February 2017 for the year of 2016

FINDING 2015-004

Contact Person Responsible for Corrective Action: Mary Jo Phares

Contact Phone Number: (317) 392-6310

Views of Responsible Official: I concur with the finding.

Corrective Action Plan: We will make sure to request copies of completed reports and documentation of vendors so we know if they have been checked for suspension or debarred by the State. We will also make sure to receive documentation of the grant administrators review of Cash Management and Matching calculations so that the County can ensure these requirements were complied with.

Anticipated Completion Date: February 2017

Mary Jo Phares
(Signature)

Auditor
(Title)

3/7/2017

Board of Commissioners

Kevin Nigh
Donald Parker
Chris Ross
John C. DePrez, IV, Attorney



Shelby County, Indiana

25 West Polk Street, Room 206
Shelbyville, Indiana 46176
Office (317) 392-6330
Fax (317) 392-6393

CORRECTIVE ACTION PLAN

FINDING 2015-003

Contact Person Responsible for Corrective Action: Kevin Nigh
Contact Phone Number: 317-392-6330

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

The attached sheet will be reviewed, approved and signed by one of the Shelby County Commissioners or the 2nd Deputy for each claim sent to INDOT for reimbursement.

The form addresses internal control for the Period of Availability, Cash Management and Matching requirements.

Anticipated Completion Date:

This process will be started in February 2017.

Kevin Nigh

(Signature)

Commissioner

(Title)

2/07/2017

(Date)

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.