

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

FINANCIAL STATEMENTS AUDIT REPORT
OF

SOUTHEASTERN INDIANA REGIONAL
PLANNING COMMISSION
RIPLEY COUNTY, INDIANA

January 1, 2015 to December 31, 2018



FILED
12/23/2019

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-7
Notes to Financial Statements.....	8-11
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	14-21
Other Reports.....	22

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Susan A. Craig	01-01-15 to 12-31-19
Treasurer	Dan Wright	01-01-15 to 12-31-19
Chairman of the Commission	Mark S. Vice	01-01-15 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE SOUTHEASTERN INDIANA REGIONAL
PLANNING COMMISSION, RIPLEY COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the Southeastern Indiana Regional Planning Commission (Commission), which comprise the financial position and results of operations for the period of January 1, 2015 to December 31, 2018, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Commission's preparation and fair presentation of the financial statements 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 Commission'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 statements.

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 statements, the Commission prepares its financial statements 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 statements 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 statements referred to above do 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 Commission for the period of January 1, 2015 to December 31, 2018.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the Commission for the period of January 1, 2015 to December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

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


Paul D. Joyce, CPA
State Examiner

December 18, 2019

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

SOUTHEASTERN INDIANA REGIONAL PLANNING COMMISSION
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
General Fund	\$ 771,836	\$ 524,340	\$ 516,864	\$ 779,312	\$ 509,753	\$ 568,717	\$ 720,348
Area 12/INDOT	-	212,274	212,274	-	-	-	-
Aurora RSRF	6,945	-	6,945	-	-	-	-
Aurora HPG	-	7,792	7,792	-	-	-	-
Shelby Co. OOR	-	22,553	22,553	-	-	-	-
Shelby Co. HPG	-	12,447	12,447	-	-	-	-
Eastern Indiana RPC	-	36,302	5,921	30,381	30,132	47,791	12,722
Jefferson HPG	-	-	-	-	4,759	4,759	-
Decatur HPG	-	-	-	-	2,037	2,037	-
Jefferson OOR	-	-	-	-	11,900	4,250	7,650
Se Indiana Growth Alliance (Seiga)	48,035	-	365	47,670	-	923	46,747
Totals	<u>\$ 826,816</u>	<u>\$ 815,708</u>	<u>\$ 785,161</u>	<u>\$ 857,363</u>	<u>\$ 558,581</u>	<u>\$ 628,477</u>	<u>\$ 787,467</u>

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

SOUTHEASTERN INDIANA REGIONAL PLANNING COMMISSION
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
General Fund	\$ 720,347	\$ 652,383	\$ 575,871	\$ 796,859	\$ 569,451	\$ 572,655	\$ 793,655
Eastern Indiana RPC	12,722	85,401	48,119	50,004	-	50,004	-
Jefferson HPG	-	6,439	6,439	-	-	-	-
Decatur HPG	-	9,161	9,161	-	-	-	-
Jefferson OOR	7,650	-	7,650	-	-	-	-
Switzerland HPG	-	11,199	11,199	-	-	-	-
Aurora HPG	-	6,125	6,125	-	7,050	7,050	-
Ripley HPG	-	6,156	6,156	-	27,645	27,645	-
Franklin HPG	-	2,900	2,900	-	10,275	10,275	-
Hanover HPG	-	-	-	-	4,000	4,000	-
Se Indiana Growth Alliance (Seiga)	46,748	-	450	46,298	-	586	45,712
Totals	<u>\$ 787,467</u>	<u>\$ 779,764</u>	<u>\$ 674,070</u>	<u>\$ 893,161</u>	<u>\$ 618,421</u>	<u>\$ 672,215</u>	<u>\$ 839,367</u>

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

SOUTHEASTERN INDIANA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Commission was established under the laws of the State of Indiana. The Commission operates under a governing board.

The accompanying financial statements present the financial information for the Commission.

B. Basis of Accounting

The financial statements are 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 statements. The aggregate receipts include the following sources:

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

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

E. Disbursements

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

SOUTHEASTERN INDIANA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

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

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

F. Interfund Transfers

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

G. Fund Accounting

Separate funds are established, maintained, and reported by the Commission. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Commission. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Commission 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 Commission 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.

SOUTHEASTERN INDIANA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 3. 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 Commission 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 4. Risk Management

The Commission 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 Commission to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 5. Pension Plan

Public Employees' Retirement Fund

Plan Description

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

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

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

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

SOUTHEASTERN INDIANA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS
(Continued)

Financial Report

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

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

(This page intentionally left blank.)

OTHER INFORMATION - UNAUDITED

The Commission's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the Commission's Annual Financial Reports 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 Commission. It is presented as intended by the Commission.

SOUTHEASTERN INDIANA REGIONAL PLANNING COMMISSION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	General Fund	Area 12/INDOT	Aurora RSRF	Aurora HPG	Shelby Co. OOR	Shelby Co. HPG
Cash and investments - beginning	\$ 771,836	\$ -	\$ 6,945	\$ -	\$ -	\$ -
Receipts:						
Charges for services	198,476	-	-	-	-	-
Other receipts	<u>325,864</u>	<u>212,274</u>	<u>-</u>	<u>7,792</u>	<u>22,553</u>	<u>12,447</u>
Total receipts	<u>524,340</u>	<u>212,274</u>	<u>-</u>	<u>7,792</u>	<u>22,553</u>	<u>12,447</u>
Disbursements:						
Personal services	462,103	-	-	-	-	-
Supplies	1,558	-	-	-	-	-
Other services and charges	48,076	-	6,945	7,792	22,553	12,447
Capital outlay	5,127	-	-	-	-	-
Other disbursements	<u>-</u>	<u>212,274</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>516,864</u>	<u>212,274</u>	<u>6,945</u>	<u>7,792</u>	<u>22,553</u>	<u>12,447</u>
Excess (deficiency) of receipts over disbursements	<u>7,476</u>	<u>-</u>	<u>(6,945)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 779,312</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SOUTHEASTERN INDIANA REGIONAL PLANNING COMMISSION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Eastern Indiana RPC	Jefferson HPG	Decatur HPG	Jefferson OOR	Se Indiana Growth Alliance (Seiga)	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 48,035	\$ 826,816
Receipts:						
Charges for services	-	-	-	-	-	198,476
Other receipts	36,302	-	-	-	-	617,232
Total receipts	36,302	-	-	-	-	815,708
Disbursements:						
Personal services	4,993	-	-	-	-	467,096
Supplies	-	-	-	-	-	1,558
Other services and charges	928	-	-	-	365	99,106
Capital outlay	-	-	-	-	-	5,127
Other disbursements	-	-	-	-	-	212,274
Total disbursements	5,921	-	-	-	365	785,161
Excess (deficiency) of receipts over disbursements	30,381	-	-	-	(365)	30,547
Cash and investments - ending	\$ 30,381	\$ -	\$ -	\$ -	\$ 47,670	\$ 857,363

SOUTHEASTERN INDIANA REGIONAL PLANNING COMMISSION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	General Fund	Area 12/INDOT	Aurora RSRF	Aurora HPG	Shelby Co. OOR	Shelby Co. HPG
Cash and investments - beginning	\$ 779,312	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Charges for services	266,646	-	-	-	-	-
Other receipts	243,107	-	-	-	-	-
Total receipts	509,753	-	-	-	-	-
Disbursements:						
Personal services	469,240	-	-	-	-	-
Supplies	3,118	-	-	-	-	-
Other services and charges	74,704	-	-	-	-	-
Capital outlay	21,655	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	568,717	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(58,964)	-	-	-	-	-
Cash and investments - ending	\$ 720,348	\$ -	\$ -	\$ -	\$ -	\$ -

SOUTHEASTERN INDIANA REGIONAL PLANNING COMMISSION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Eastern Indiana RPC	Jefferson HPG	Decatur HPG	Jefferson OOR	Se Indiana Growth Alliance (Seiga)	Totals
Cash and investments - beginning	\$ 30,381	\$ -	\$ -	\$ -	\$ 47,670	\$ 857,363
Receipts:						
Charges for services	-	-	-	-	-	266,646
Other receipts	30,132	4,759	2,037	11,900	-	291,935
Total receipts	30,132	4,759	2,037	11,900	-	558,581
Disbursements:						
Personal services	44,606	-	-	-	-	513,846
Supplies	-	-	-	-	-	3,118
Other services and charges	3,185	4,759	2,037	4,250	923	89,858
Capital outlay	-	-	-	-	-	21,655
Other disbursements	-	-	-	-	-	-
Total disbursements	47,791	4,759	2,037	4,250	923	628,477
Excess (deficiency) of receipts over disbursements	(17,659)	-	-	7,650	(923)	(69,896)
Cash and investments - ending	\$ 12,722	\$ -	\$ -	\$ 7,650	\$ 46,747	\$ 787,467

SOUTHEASTERN INDIANA REGIONAL PLANNING COMMISSION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	General Fund	Eastern Indiana RPC	Jefferson HPG	Decatur HPG	Jefferson OOR	Switzerland HPG
Cash and investments - beginning	\$ 720,347	\$ 12,722	\$ -	\$ -	\$ 7,650	\$ -
Receipts:						
Charges for services	399,065	-	-	-	-	-
Other receipts	253,318	85,401	6,439	9,161	-	11,199
Total receipts	652,383	85,401	6,439	9,161	-	11,199
Disbursements:						
Personal services	480,516	32,295	-	-	-	-
Supplies	5,423	30	-	-	-	-
Other services and charges	67,016	15,794	-	-	-	-
Capital outlay	22,916	-	-	-	-	-
Other disbursements	-	-	6,439	9,161	7,650	11,199
Total disbursements	575,871	48,119	6,439	9,161	7,650	11,199
Excess (deficiency) of receipts over disbursements	76,512	37,282	-	-	(7,650)	-
Cash and investments - ending	\$ 796,859	\$ 50,004	\$ -	\$ -	\$ -	\$ -

SOUTHEASTERN INDIANA REGIONAL PLANNING COMMISSION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Aurora HPG	Ripley HPG	Franklin HPG	Hanover HPG	Se Indiana Growth Alliance (Seiga)	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 46,748	\$ 787,467
Receipts:						
Charges for services	-	-	-	-	-	399,065
Other receipts	6,125	6,156	2,900	-	-	380,699
Total receipts	6,125	6,156	2,900	-	-	779,764
Disbursements:						
Personal services	-	-	-	-	-	512,811
Supplies	-	-	-	-	-	5,453
Other services and charges	-	-	-	-	450	83,260
Capital outlay	-	-	-	-	-	22,916
Other disbursements	6,125	6,156	2,900	-	-	49,630
Total disbursements	6,125	6,156	2,900	-	450	674,070
Excess (deficiency) of receipts over disbursements	-	-	-	-	(450)	105,694
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 46,298	\$ 893,161

SOUTHEASTERN INDIANA REGIONAL PLANNING COMMISSION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	General Fund	Eastern Indiana RPC	Jefferson HPG	Decatur HPG	Jefferson OOR	Switzerland HPG
Cash and investments - beginning	\$ 796,859	\$ 50,004	\$ -	\$ -	\$ -	\$ -
Receipts:						
Charges for services	283,044	-	-	-	-	-
Other receipts	286,407	-	-	-	-	-
Total receipts	569,451	-	-	-	-	-
Disbursements:						
Personal services	497,070	-	-	-	-	-
Supplies	4,091	-	-	-	-	-
Other services and charges	65,902	-	-	-	-	-
Capital outlay	5,592	-	-	-	-	-
Other disbursements	-	50,004	-	-	-	-
Total disbursements	572,655	50,004	-	-	-	-
Excess (deficiency) of receipts over disbursements	(3,204)	(50,004)	-	-	-	-
Cash and investments - ending	\$ 793,655	\$ -	\$ -	\$ -	\$ -	\$ -

SOUTHEASTERN INDIANA REGIONAL PLANNING COMMISSION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Aurora HPG	Ripley HPG	Franklin HPG	Hanover HPG	Se Indiana Growth Alliance (Seiga)	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 46,298	\$ 893,161
Receipts:						
Charges for services	-	-	-	-	-	283,044
Other receipts	7,050	27,645	10,275	4,000	-	335,377
Total receipts	7,050	27,645	10,275	4,000	-	618,421
Disbursements:						
Personal services	-	-	-	-	-	497,070
Supplies	-	-	-	-	-	4,091
Other services and charges	-	-	-	-	586	66,488
Capital outlay	-	-	-	-	-	5,592
Other disbursements	7,050	27,645	10,275	4,000	-	98,974
Total disbursements	7,050	27,645	10,275	4,000	586	672,215
Excess (deficiency) of receipts over disbursements	-	-	-	-	(586)	(53,794)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 45,712	\$ 839,367

OTHER REPORTS

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