

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

ANNUAL FINANCIAL REPORT

2009

SHELBY COUNTY, INDIANA



FILED

09/30/2010

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Amy L. Glackman	01-01-07 to 12-31-10
Treasurer	Kathy Plunkett	01-01-07 to 12-31-10
Clerk	Carol Stohry	01-01-07 to 12-31-10
Sheriff	Mike Bowlby	01-01-07 to 12-31-10
Recorder	Mary Jo Phares	01-01-07 to 12-31-10
President of the Board of County Commissioners	Tony Newton	01-01-09 to 12-31-10
President of the County Council	Terry Smith	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF SHELBY COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Shelby County, as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions 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 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 statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As discussed in Note I, the financial statements referred to above do not include a number of component units of the County which should have been included to fairly present the financial position of the County.

In our opinion, except that the omission of the component units of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2009, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated September 9, 2010, 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 and should be considered in assessing the results of our audit.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subjected to an annual examination performed by State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The County has not presented Management's Discussion and Analysis, Schedules of Funding Progress, Schedule of Contributions from the Employer and Other Contributing Entities, or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Long-Term Debt has not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

September 9, 2010



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF SHELBY COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Shelby County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 9, 2010. The opinions to the financial statements were qualified due to the omission of component units by the County. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

September 9, 2010

SHELBY COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2009

<u>Functions/Programs</u>	<u>Disbursements</u>	Program Receipts			<u>Net (Disbursement) and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government</u>
					<u>Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 5,817,818	\$ 743,804	\$ -	\$ -	\$ (5,074,014)
Public safety	10,811,459	1,733,366	1,032,383	-	(8,045,710)
Highways and streets	5,379,637	-	-	311,862	(5,067,775)
Health and welfare	1,394,414	17,462	276,660	-	(1,100,292)
Economic development	225,000	-	-	-	(225,000)
Culture and recreation	41,000	-	-	-	(41,000)
Principal and interest on indebtedness	1,347,680	-	-	-	(1,347,680)
Total primary government	\$ 25,017,008	\$ 2,494,632	\$ 1,309,043	\$ 311,862	(20,901,471)
General receipts:					
Property taxes					9,502,055
Income taxes					928,240
Intergovernmental					8,220,160
Other local sources					2,376,196
Investment earnings					254,607
Special items: Rocky Express Pipeline Damages Settlement					748,500
					22,029,758
					Change in net assets 1,128,287
					Net assets - beginning 13,225,675
					Net assets - ending \$ 14,353,962
Assets					
Cash and investments					\$ 245,365
Restricted assets:					
Cash and investments					14,108,597
Total assets					\$ 14,353,962
Net Assets					
Restricted for:					
General government					\$ 5,278,963
Public safety					1,463,530
Highways and streets					3,007,476
Health and welfare					390,881
Debt service					175,924
Capital outlay					2,381,389
Other purposes					1,410,434
Unrestricted					245,365
Total net assets					\$ 14,353,962

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

SHELBY COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2009

	General	Local Road and Street	Highway	Cumulative Bridge	Racino- County	Other Governmental Funds	Totals
Receipts:							
Taxes	\$ 6,479,870	\$ -	\$ 1,640,731	\$ 340,428	\$ -	\$ 1,969,266	\$ 10,430,295
Special assessments	-	-	-	-	-	280,240	280,240
Licenses and permits	-	-	12,040	-	-	51,820	63,860
Intergovernmental	771,479	564,632	2,249,916	53,606	3,493,055	2,708,377	9,841,065
Charges for services	635,157	-	-	-	-	1,859,475	2,494,632
Fines and forfeits	326,866	-	-	-	-	242,767	569,633
Other	1,114,796	41,104	904,286	27,458	-	282,895	2,370,539
Total receipts	9,328,168	605,736	4,806,973	421,492	3,493,055	7,394,840	26,050,264
Disbursements:							
General government	3,768,351	-	-	-	285,652	871,064	4,925,067
Public safety	7,259,079	-	-	-	-	3,107,569	10,366,648
Highways and streets	-	543,134	4,336,233	403,386	-	-	5,282,753
Health and welfare	265,260	-	-	-	-	1,129,154	1,394,414
Culture and recreation	-	-	-	-	-	225,000	225,000
Economic development	11,000	-	-	-	-	30,000	41,000
Debt service:							
Principal	-	-	-	-	-	1,209,871	1,209,871
Interest	-	-	-	-	-	137,809	137,809
Capital outlay:							
General government	-	-	-	-	-	918,978	918,978
Public safety	-	-	-	-	-	444,811	444,811
Highways and streets	-	-	96,884	-	-	-	96,884
Total disbursements	11,303,690	543,134	4,433,117	403,386	285,652	8,074,256	25,043,235
Excess (deficiency) of receipts over disbursements	(1,975,522)	62,602	373,856	18,106	3,207,403	(679,416)	1,007,029
Other financing sources (uses):							
Transfers in	200,000	-	-	-	-	747,464	947,464
Transfers out	-	-	-	-	(500,000)	(447,464)	(947,464)
Other receipts	17,565	-	-	-	-	77,467	95,032
Total other financing sources (uses)	217,565	-	-	-	(500,000)	377,467	95,032
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,757,957)	62,602	373,856	18,106	2,707,403	(301,949)	1,102,061
Cash and investment fund balance - beginning	889,208	1,724,956	846,062	2,363,283	1,349,221	5,507,251	12,679,981
Cash and investment fund balance - ending	<u>\$ (868,749)</u>	<u>\$ 1,787,558</u>	<u>\$ 1,219,918</u>	<u>\$ 2,381,389</u>	<u>\$ 4,056,624</u>	<u>\$ 5,205,302</u>	<u>13,782,042</u>
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:							
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.							
							571,920
Net assets of governmental activities							<u>\$ 14,353,962</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ (868,749)	\$ -	\$ -	\$ -	\$ -	\$ 1,114,114	\$ 245,365
Restricted assets:							
Cash and investments	-	1,787,558	1,219,918	2,381,389	4,056,624	4,091,188	13,536,677
Total cash and investment assets - ending	<u>\$ (868,749)</u>	<u>\$ 1,787,558</u>	<u>\$ 1,219,918</u>	<u>\$ 2,381,389</u>	<u>\$ 4,056,624</u>	<u>\$ 5,205,302</u>	<u>\$ 13,782,042</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government - services	\$ -	\$ -	\$ -	\$ -	\$ 4,056,624	\$ 667,961	\$ 4,724,585
Public safety	-	-	-	-	-	1,467,972	1,467,972
Highways and streets	-	1,787,558	1,219,918	-	-	-	3,007,476
Health and welfare	-	-	-	-	-	362,870	362,870
Debt service	-	-	-	-	-	175,924	175,924
Capital outlay	-	-	-	2,381,389	-	-	2,381,389
Other purposes	-	-	-	-	-	1,416,461	1,416,461
Unrestricted	(868,749)	-	-	-	-	1,114,114	245,365
Total cash and investment fund balance - ending	<u>\$ (868,749)</u>	<u>\$ 1,787,558</u>	<u>\$ 1,219,918</u>	<u>\$ 2,381,389</u>	<u>\$ 4,056,624</u>	<u>\$ 5,205,302</u>	<u>\$ 13,782,042</u>

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

SHELBY COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS -
PROPRIETARY FUNDS
As Of And For The Year Ended December 31, 2009

	<u>Self-Insured Health Insurance</u>
Operating receipts:	
Miscellaneous	\$ <u>876,287</u>
Total operating receipts	<u>876,287</u>
Operating disbursements:	
Insurance claims and expense	<u>850,060</u>
Total operating disbursements	<u>850,060</u>
Excess of receipts over disbursements	<u>26,227</u>
Cash and investment fund balance - beginning	<u>545,693</u>
Cash and investment fund balance - ending	<u>\$ 571,920</u>
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	<u>\$ 571,920</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
General government - health insurance	<u>\$ 571,920</u>

SHELBY COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2009

	Sheriff's Pension Trust	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 391,487	\$ -	
Plan members	17,745	-	
Other	-	58,409	
	409,232	58,409	
Investment earnings:			
Interest	72,319	-	
Dividends	67,284	-	
	139,602	-	
Total investment earnings	139,602	-	
Less investment disbursements	(92,282)	-	
	47,320	-	
Net investment earnings	47,320	-	
	456,552	58,409	
Total additions	456,552	58,409	
Deductions:			
Benefits	334,314	-	
Administrative and general	53,443	48,370	
	387,757	48,370	
Total deductions	387,757	48,370	
Excess of total additions over total deductions	68,795	10,039	
Cash and investment fund balance - beginning	6,450,269	176,912	
Cash and investment fund balance - ending	\$ 6,519,064	\$ 186,951	\$ 6,433,043

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

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENTS

I. 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 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 County's financial reporting entity is composed of the following:

Primary Government:	Shelby County
Blended Component Unit:	Shelby County Solid Waste Management District

Discretely Presented Component Unit: Shelby County Convention and
Tourism Commission

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

The Shelby County Solid Waste Management District and Shelby County Convention and Tourism Commission have been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

Blended Component Units

A blended component unit is a separate legal entity that meets the component unit criteria. In addition, the blended component unit's governing body is the same or substantially the same as the County's governing body or the component unit provides services entirely to the County. The component unit's funds are blended into those of the County by appropriate fund type to constitute the primary government presentation. The blended component units are presented below:

Shelby County Solid Waste Management District: The County appoints a voting majority of the Shelby County Solid Waste Management District's board and is able to impose its will. Although it is legally separate from the County, the Shelby County Solid Waste Management District is reported as if it were a part of the County because the two boards are substantively the same.

Discretely Presented Component Units

Discretely presented component units are separate legal entities that meet the component unit criteria but do not meet the criteria for blending. The discretely presented component unit is presented below:

The Shelby County Convention and Visitors Commission is a significant discretely presented component unit of the County. The County appoints a voting majority of the Commission's board, is able to impose its will, and a financial benefit/burden relationship exists between the County and the Commission.

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Joint Ventures

The County, in conjunction with Major Hospital and the City of Shelbyville, has created an emergency medical service (ambulance). The City operates the emergency medical service and maintains the accounting records, while the hospital bills and collects revenue. Major Hospital sends the City revenue collected monthly. Shelby County is billed quarterly for one half of the net expenses of the ambulance budget.

Shelby County, the City of Shelbyville, and Major Hospital share administrative and financial responsibilities for the Shelbyville/Shelby County Advanced Technology Industrial Park (Intelliplex Park). The purposes of the "Certified Technology Park" venture are land acquisition, construction, and installation of public infrastructure improvements for life science and high-tech economic development (Indiana Code 36-7-32).

Related Organizations

The County's officials are also responsible for appointing the voting majority of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The County appoints the voting majority of the Emergency Ambulance Board, Major Hospital, Indiana Resources Conservation, Shelby Senior Services, Gallahue Mental Health, Animal Shelter, Site Plan Review, GIS Board, and the Fiber Optic Board.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The local road and street fund accounts for direct expenses incurred in the construction, reconstruction, or maintenance of arterial and local roads and streets.

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The highway fund accounts for general construction and maintenance of local roads and highways.

The cumulative bridge fund accounts for construction and repairs of bridges.

The Racino - County Fund accounts for the county's share of slot machine wagering fees derived from a Racino located at Indiana Live! Casino near Shelbyville.

Additionally, the County reports the following fund types:

The internal service fund accounts for healthcare benefits provided to other departments on a cost-reimbursement basis.

The pension trust funds account for the activities of the sheriff's pension trust, which accumulate resources for pension benefit payments.

The private-purpose trust fund reports a trust arrangement under which principal and income benefit the local schools and general county government services.

Agency funds account for assets held by the County as an agent for the State of Indiana and other local units of government and serve as control of accounts for certain cash transactions during the time they are a liability of the County.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment 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. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

2. Cash and Investments

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

3. Property Taxes

Normally, property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. 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. Taxable property is assessed at 100% 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 may become delinquent if not paid by May 10 and November 10, respectively.

4. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

5. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as a liability in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

6. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

E. Receipts and Disbursements

Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

F. Internal and Interfund Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.
4. Interfund loans – Flow of assets from one fund to another where repayment is expected is reported as interfund loans.

Government-Wide Financial Statements

Interfund activity, if any, is eliminated or reclassified in the government-wide financial statements as follows:

1. Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund loans and services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.
2. Primary government and component unit activity – Resource flows between the primary government and the discretely-presented component unit are reported as if they were external transactions and are classified separately from internal activities within the primary government.

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

II. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. Prior to November 1, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

B. Disbursements in Excess of Appropriations

For the year ended December 31, 2009, disbursements exceeded budgeted appropriations in the following funds by the amounts below:

Fund	2009
Cumulative Reassessment	\$ 30,982
Local Road and Street	538,634
Cumulative Capital Development	39,417
Total	\$ 609,033

These disbursements were funded by available fund balance.

C. Cash and Investment Balance Deficits

At December 31, 2009, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines as authorized by state statute:

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund	2009
General	\$ (868,749)
Cumulative Capital Development	(119,981)
Cumulative Courthouse	(107,912)
Youth Substance Abuse Prevention Programs	(10,142)
TSF Drug Free Coalition	(2,730)
H1N1 Vaccination	(1,542)
Victim Assistance	(7,714)
Victim Assistance 2	(25,951)
Juvenile Intensive Supervision	(240)
Adult Protective Services 2	(17,030)
Community Corrections Juvenile	(2,250)
Homeland Security Computer Grant	(6)
Tax Sale Redemption	(1,562)
Settlement - New	(630)
Total	<u>\$ (1,166,438)</u>

Cash and investment deficits arose primarily from disbursements exceeding receipts due to the underestimate of current cash requirements and/or such funds are reimbursement-type grants. These deficits are to be repaid from future receipts.

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. IC 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The County does not have a deposit policy for custodial credit risk. At December 31, 2009, the County had deposit balances in the amount of \$20,035,623.

The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

As of December 31, 2009, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Type	Sheriff's Retirement and Benefit Pension Plans
Mutual bond funds	\$ 2,262,436
Corporate bonds	916,060
Government sponsored enterprise	813,901
Corporate stock	1,833,240
Total	\$ 5,825,637

Statutory Authorization for Investments

IC 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the County's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years. The County does not have a formal investment policy for interest rate risk for investments.

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
Government sponsored enterprise	\$ 348,842	\$ -	\$ 465,059
Corporate bonds	-	104,140	811,920
Mutual bond funds	2,262,436	-	-
Totals	<u>\$ 2,611,278</u>	<u>\$ 104,140</u>	<u>\$ 1,276,979</u>

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below. The County does not have a formal investment policy for credit risk for investments.

The Sheriff's Merit Board has not adopted a policy for credit risk.

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	Mutual Bond Funds	Corporate Bonds	Government Sponsored Enterprise
AAA	Aaa	<u>\$ 2,262,436</u>	<u>\$ 916,060</u>	<u>\$ 813,901</u>

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has adopted a policy for the concentration of credit risk. In no event should the debt securities of any single corporation exceed 5% at cost of the assets under management at market value. Any equity position growing to more than 10% of the equity portfolio will be evaluated at the next investment committee meeting.

Foreign Currency Risk

The County does not have a formal policy in regards to foreign currency risk.

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2009, were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>2009</u>
Racino - County Share	Cumulative Capital Development	\$ 500,000
Other Governmental Funds	General Fund	200,000
Other Governmental Funds	Other Governmental Funds	<u>247,464</u>
 Total		 <u><u>\$ 947,464</u></u>

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

The Racino-County Share Fund transferred \$500,000 to the Cumulative Capital Development Fund. The stated purpose of this transfer was to provide funding for a county parking lot project.

C. Restatements and Reclassifications

For the year ended December 31, 2008, certain changes have been made to the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances by opinion unit. The prior period adjustment represents a fund reclassification.

<u>Opinion Unit</u>	<u>Balance as Reported December 31, 2008</u>	<u>Fund Reclassification</u>	<u>Balance as Restated January 1, 2009</u>
Governmental funds (Racino tax)	\$ 11,330,759	\$ 1,349,222	\$ 12,679,981
Agency funds (Racino tax)	14,684,298	(1,349,222)	13,335,076

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

IV. Other Information

A. Risk Management

The County is 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.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters are covered by commercial insurance from independent third parties.

The County has chosen to establish a risk financing fund for risks associated with medical benefits for employees, retirees, and dependents. The risk financing fund is accounted for in the Self-Insurance Fund, an internal service fund, where assets are set aside for claim settlements. The County purchases commercial insurance for claims in excess of coverage provided by the fund. Amounts are paid into the fund by all insured funds and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are based primarily upon the percentage of each fund's current payroll as it relates to total payroll, and are reported as quasi-external interfund transactions.

Settled claims from risks covered by commercial insurance have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

During 2001, the County joined with other governmental entities in the Indiana Public Employer's Plan, Inc., a public entity risk pool currently operating as a common risk management and insurance program for member governmental entities. This risk pool was formed in 1989. The purpose of the risk pool is to provide a medium for the funding and administration of Job related illnesses or injuries to employees. The County pays an annual premium to the risk pool for its Job related illnesses or injuries to employees coverage. The risk pool is considered a self-sustaining risk pool that will provide coverage for its members for up to \$1,000,000 per insured event. The risk pool obtains independent coverage for insured events in excess of the \$1,000,000 limit.

B. Holding Corporation

The County has entered into a capital lease with Shelby County Courthouse Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2009 totaled \$624,000.

C. Subsequent Events

In May 2010, the County transferred \$900,000 from the Racino-County Share Fund to the Highway fund.

In March 2010, the County paid \$1,150,000 to the Purdue Research Foundation to help finance the purchase of land in Shelby County for the new Regional Equine Diagnostic and Surgical Center.

The County has entered into a loan for the purchase of highway equipment. The total amount financed was \$224,260 at an annual interest rate of 4.02% for four years.

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

D. Pension Plans

1. Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

a. Public Employees' Retirement Fund

Plan Description

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

PERF 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. The report may be obtained by contacting:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$353,178.

b. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which 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. 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. The contributions made by the County during the period were \$368,073.

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

c. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which 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. 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. The contributions made by the County during the period were \$23,414.

E. Long-Term Commitment – County Funds for Technology Park

In October 2003, the County Council passed an ordinance pledging a portion of the County's share of economic development income tax (EDIT) for the purposes of land acquisition, construction and installation of public infrastructure improvements at the Shelbyville/Shelby County Advanced Technological Industrial Park. The City of Shelbyville and Major Hospital (a component unit of the City of Shelbyville) also share administrative and financial responsibility for this project.

The County pledged \$125,000 each calendar year beginning in 2004 and continuing through 2028 (or such earlier date as all outstanding bonds issued to finance or refinance the project are defeased). A schedule of payments is as follows:

2010	\$	125,000
2011		125,000
2012		125,000
2013		125,000
2014		125,000
Thereafter		1,750,000
 Remaining commitment	 \$	 <u><u>2,375,000</u></u>

SHELBY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009

	Firearms Training	Health	Donations Sheriff Dept.	Clerk's Records Perpetuation	Recorder's Enhanced Access Fund	Unsafe Building
Receipts:						
Taxes	\$ -	\$ 282,935	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	26,002	25,818	-	-	-	-
Intergovernmental	-	35,340	-	-	-	-
Charges for services	-	17,462	-	19,498	4,534	-
Fines and forfeits	-	-	-	-	-	-
Other	-	24,674	7,000	-	-	-
Total receipts	26,002	386,229	7,000	19,498	4,534	-
Disbursements:						
General government	-	-	-	10,500	1,643	-
Public safety	7,131	-	-	-	-	-
Health and welfare	-	366,372	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	2,400	-	-
Public safety	150	-	5,405	-	-	-
Total disbursements	7,281	366,372	5,405	12,900	1,643	-
Excess (deficiency) of receipts over disbursements	18,721	19,857	1,595	6,598	2,891	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	18,721	19,857	1,595	6,598	2,891	-
Cash and investment fund balance - beginning	16,511	100,387	16,791	87,507	-	1,300
Cash and investment fund balance - ending	\$ 35,232	\$ 120,244	\$ 18,386	\$ 94,105	\$ 2,891	\$ 1,300
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	35,232	120,244	18,386	94,105	2,891	1,300
Total cash and investment assets - ending	\$ 35,232	\$ 120,244	\$ 18,386	\$ 94,105	\$ 2,891	\$ 1,300
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 94,105	\$ 2,891	\$ -
Public safety	35,232	-	18,386	-	-	1,300
Health and welfare	-	120,244	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 35,232	\$ 120,244	\$ 18,386	\$ 94,105	\$ 2,891	\$ 1,300

SHELBY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Drainage Maintenance	Emergency Emergency Planning/Right to Know	Welfare Child Services	Prosecutor Title IV-D	Extradition	Juvenile Probation Service
Receipts:						
Taxes	\$ -	\$ -	\$ 12,633	\$ -	\$ -	\$ -
Special assessments	64,738	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	24,969	-	-	-
Charges for services	-	-	-	-	-	13,373
Fines and forfeits	-	-	-	-	-	-
Other	-	4,920	-	-	-	-
Total receipts	64,738	4,920	37,602	-	-	13,373
Disbursements:						
General government	61,273	-	-	-	-	-
Public safety	-	6,993	-	-	-	5,000
Health and welfare	-	-	349,963	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Total disbursements	61,273	6,993	349,963	-	-	5,000
Excess (deficiency) of receipts over disbursements	3,465	(2,073)	(312,361)	-	-	8,373
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	19,237	-	-	-
Total other financing sources (uses)	-	-	19,237	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,465	(2,073)	(293,124)	-	-	8,373
Cash and investment fund balance - beginning	510,241	41,478	293,124	531	78	21,172
Cash and investment fund balance - ending	\$ 513,706	\$ 39,405	\$ -	\$ 531	\$ 78	\$ 29,545
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	513,706	39,405	-	531	78	29,545
Total cash and investment assets - ending	\$ 513,706	\$ 39,405	\$ -	\$ 531	\$ 78	\$ 29,545
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	39,405	-	-	78	29,545
Health and welfare	-	-	-	531	-	-
Debt service	-	-	-	-	-	-
Other purposes	513,706	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 513,706	\$ 39,405	\$ -	\$ 531	\$ 78	\$ 29,545

SHELBY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Recorder's Records Perpetuation	Health Maintenance	Pretrial Diversion	Guardian Ad Litem Court	Plat Book	Clerk IV-D Incentive 10/1/1999
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	33,139	-	23,897	-	-
Charges for services	62,150	-	-	-	11,425	-
Fines and forfeits	-	-	40,465	-	-	-
Other	-	830	-	-	-	-
Total receipts	62,150	33,969	40,465	23,897	11,425	-
Disbursements:						
General government	30,615	-	-	-	5,000	-
Public safety	-	-	25,195	26,397	-	-
Health and welfare	-	20,333	-	-	-	2,345
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	22,330	-	-	-	1,749	-
Public safety	-	-	10,512	-	-	-
Total disbursements	52,945	20,333	35,707	26,397	6,749	2,345
Excess (deficiency) of receipts over disbursements	9,205	13,636	4,758	(2,500)	4,676	(2,345)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	9,205	13,636	4,758	(2,500)	4,676	(2,345)
Cash and investment fund balance - beginning	19,037	33,424	200,864	4,572	39,919	82,804
Cash and investment fund balance - ending	<u>\$ 28,242</u>	<u>\$ 47,060</u>	<u>\$ 205,622</u>	<u>\$ 2,072</u>	<u>\$ 44,595</u>	<u>\$ 80,459</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	28,242	47,060	205,622	2,072	44,595	80,459
Total cash and investment assets - ending	\$ 28,242	\$ 47,060	\$ 205,622	\$ 2,072	\$ 44,595	\$ 80,459
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 28,242	\$ -	\$ -	\$ -	\$ 44,595	\$ -
Public safety	-	-	205,622	2,072	-	-
Health and welfare	-	47,060	-	-	-	80,459
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 28,242	\$ 47,060	\$ 205,622	\$ 2,072	\$ 44,595	\$ 80,459

SHELBY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Jail Commissary	Surveyor's Corner Perpetuation	Sheriff's Continuing Education	Jury Pay	Prosecutor Donation	Rainy Day
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,891
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	285,681	7,590	-	-	-	-
Fines and forfeits	-	-	4,967	7,855	-	-
Other	-	-	-	-	1,901	-
Total receipts	<u>285,681</u>	<u>7,590</u>	<u>4,967</u>	<u>7,855</u>	<u>1,901</u>	<u>135,891</u>
Disbursements:						
General government	-	10,946	-	-	-	3,239
Public safety	297,718	-	3,370	-	1,940	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:	-	-	-	-	-	-
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Total disbursements	<u>297,718</u>	<u>10,946</u>	<u>3,370</u>	<u>-</u>	<u>1,940</u>	<u>3,239</u>
Excess (deficiency) of receipts over disbursements	<u>(12,037)</u>	<u>(3,356)</u>	<u>1,597</u>	<u>7,855</u>	<u>(39)</u>	<u>132,652</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(247,464)
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(247,464)</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(12,037)</u>	<u>(3,356)</u>	<u>1,597</u>	<u>7,855</u>	<u>(39)</u>	<u>(114,812)</u>
Cash and investment fund balance - beginning	<u>80,555</u>	<u>19,728</u>	<u>1,576</u>	<u>17,649</u>	<u>861</u>	<u>1,228,926</u>
Cash and investment fund balance - ending	<u>\$ 68,518</u>	<u>\$ 16,372</u>	<u>\$ 3,173</u>	<u>\$ 25,504</u>	<u>\$ 822</u>	<u>\$ 1,114,114</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,114,114
Restricted assets:						
Cash and investments	<u>68,518</u>	<u>16,372</u>	<u>3,173</u>	<u>25,504</u>	<u>822</u>	<u>-</u>
Total cash and investment assets - ending	<u>\$ 68,518</u>	<u>\$ 16,372</u>	<u>\$ 3,173</u>	<u>\$ 25,504</u>	<u>\$ 822</u>	<u>\$ 1,114,114</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 16,372	\$ -	\$ 25,504	\$ -	\$ -
Public safety	68,518	-	3,173	-	822	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,114,114</u>
Total cash and investment fund balance - ending	<u>\$ 68,518</u>	<u>\$ 16,372</u>	<u>\$ 3,173</u>	<u>\$ 25,504</u>	<u>\$ 822</u>	<u>\$ 1,114,114</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Inmate Medical	Disclosure/ Assessor	Law Enforcement	Work Release	Project Income House Arrest	Cumulative Reassessment
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,066
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	11,181
Charges for services	9,934	3,450	-	-	380,807	-
Fines and forfeits	-	-	15,414	27,120	-	-
Other	-	-	-	-	-	84
Total receipts	<u>9,934</u>	<u>3,450</u>	<u>15,414</u>	<u>27,120</u>	<u>380,807</u>	<u>89,331</u>
Disbursements:						
General government	-	6,377	-	-	-	227,999
Public safety	593	-	13,444	24,580	348,718	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	16,330
Public safety	-	-	-	-	-	-
Total disbursements	<u>593</u>	<u>6,377</u>	<u>13,444</u>	<u>24,580</u>	<u>348,718</u>	<u>244,329</u>
Excess (deficiency) of receipts over disbursements	<u>9,341</u>	<u>(2,927)</u>	<u>1,970</u>	<u>2,540</u>	<u>32,089</u>	<u>(154,998)</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	247,464
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>247,464</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>9,341</u>	<u>(2,927)</u>	<u>1,970</u>	<u>2,540</u>	<u>32,089</u>	<u>92,466</u>
Cash and investment fund balance - beginning	<u>2,557</u>	<u>3,338</u>	<u>13,594</u>	<u>16,009</u>	<u>334,436</u>	<u>(49,587)</u>
Cash and investment fund balance - ending	<u>\$ 11,898</u>	<u>\$ 411</u>	<u>\$ 15,564</u>	<u>\$ 18,549</u>	<u>\$ 366,525</u>	<u>\$ 42,879</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	<u>11,898</u>	<u>411</u>	<u>15,564</u>	<u>18,549</u>	<u>366,525</u>	<u>42,879</u>
Total cash and investment assets - ending	<u>\$ 11,898</u>	<u>\$ 411</u>	<u>\$ 15,564</u>	<u>\$ 18,549</u>	<u>\$ 366,525</u>	<u>\$ 42,879</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 411	\$ -	\$ -	\$ -	\$ 42,879
Public safety	11,898	-	15,564	18,549	366,525	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 11,898</u>	<u>\$ 411</u>	<u>\$ 15,564</u>	<u>\$ 18,549</u>	<u>\$ 366,525</u>	<u>\$ 42,879</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Sheriff's Commissary	County Corrections	Build Indiana	Community Corrections	CRI Grant Health Dept.	CTP Community Corrections
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	31,533	-	813,370	17,295	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	25,338	-	-	-	-	-
Total receipts	25,338	31,533	-	813,370	17,295	-
Disbursements:						
General government	-	-	34,800	-	-	-
Public safety	21,385	17,635	-	779,209	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Total disbursements	21,385	17,635	34,800	779,209	-	-
Excess (deficiency) of receipts over disbursements	3,953	13,898	(34,800)	34,161	17,295	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,953	13,898	(34,800)	34,161	17,295	-
Cash and investment fund balance - beginning	342	10,806	232,898	25,894	-	10,651
Cash and investment fund balance - ending	\$ 4,295	\$ 24,704	\$ 198,098	\$ 60,055	\$ 17,295	\$ 10,651
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	4,295	24,704	198,098	60,055	17,295	10,651
Total cash and investment assets - ending	\$ 4,295	\$ 24,704	\$ 198,098	\$ 60,055	\$ 17,295	\$ 10,651
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	4,295	24,704	-	60,055	-	-
Health and welfare	-	-	-	-	17,295	10,651
Debt service	-	-	-	-	-	-
Other purposes	-	-	198,098	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 4,295	\$ 24,704	\$ 198,098	\$ 60,055	\$ 17,295	\$ 10,651

SHELBY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Seized Assets	Adult Protective Services	Identification Security Protection	Operation Pull Over	Children's Psychiatric	Public Defender
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	22,853	-	-	-	-
Charges for services	-	-	16,088	-	-	30,324
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	22,853	16,088	-	-	30,324
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	19,325	-	134	-	32,709
Health and welfare	-	-	-	-	136,692	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	14,588	-	-	-
Total disbursements	-	19,325	14,588	134	136,692	32,709
Excess (deficiency) of receipts over disbursements	-	3,528	1,500	(134)	(136,692)	(2,385)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	3,528	1,500	(134)	(136,692)	(2,385)
Cash and investment fund balance - beginning	3	(1,639)	9,014	397	136,692	5,053
Cash and investment fund balance - ending	<u>3</u>	<u>1,889</u>	<u>10,514</u>	<u>263</u>	<u>-</u>	<u>2,668</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	3	1,889	10,514	263	-	2,668
Total cash and investment assets - ending	<u>3</u>	<u>1,889</u>	<u>10,514</u>	<u>263</u>	<u>-</u>	<u>2,668</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	3	1,889	10,514	263	-	2,668
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>3</u>	<u>1,889</u>	<u>10,514</u>	<u>263</u>	<u>-</u>	<u>2,668</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Food and Beverage Tax	Prosecutor IV-D Incentive 10/1/1999	Adult Probation Services	Shelby County Sex and Violent Offender	ACT Juvenile Justice	Adult Protective Services 2
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	281,414	-	-	-	-	44,702
Charges for services	-	-	175,263	-	-	-
Fines and forfeits	-	-	-	4,145	-	-
Other	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>281,414</u>	<u>-</u>	<u>175,263</u>	<u>4,145</u>	<u>-</u>	<u>44,702</u>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	156,945	1,019	-	53,382
Health and welfare	-	14,333	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	9,478	-	-	-
	<u>-</u>	<u>-</u>	<u>9,478</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>-</u>	<u>14,333</u>	<u>166,423</u>	<u>1,019</u>	<u>-</u>	<u>53,382</u>
Excess (deficiency) of receipts over disbursements	<u>281,414</u>	<u>(14,333)</u>	<u>8,840</u>	<u>3,126</u>	<u>-</u>	<u>(8,680)</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(200,000)	-	-	-	-	-
Other receipts	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(200,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>81,414</u>	<u>(14,333)</u>	<u>8,840</u>	<u>3,126</u>	<u>-</u>	<u>(8,680)</u>
Cash and investment fund balance - beginning	<u>521,266</u>	<u>105,765</u>	<u>151,566</u>	<u>-</u>	<u>6,715</u>	<u>(8,350)</u>
Cash and investment fund balance - ending	<u>\$ 602,680</u>	<u>\$ 91,432</u>	<u>\$ 160,406</u>	<u>\$ 3,126</u>	<u>\$ 6,715</u>	<u>\$ (17,030)</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	<u>602,680</u>	<u>91,432</u>	<u>160,406</u>	<u>3,126</u>	<u>6,715</u>	<u>(17,030)</u>
Total cash and investment assets - ending	<u>\$ 602,680</u>	<u>\$ 91,432</u>	<u>\$ 160,406</u>	<u>\$ 3,126</u>	<u>\$ 6,715</u>	<u>\$ (17,030)</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	160,406	3,126	6,715	(17,030)
Health and welfare	-	91,432	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	602,680	-	-	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - ending	<u>\$ 602,680</u>	<u>\$ 91,432</u>	<u>\$ 160,406</u>	<u>\$ 3,126</u>	<u>\$ 6,715</u>	<u>\$ (17,030)</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Assessment & Referral	Bail Alternative	Campaign Enforcement	Civil Process Fees	Comprehensive Plan Emergency	County Drug Free Community
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	25,938	-	61,967
Other	89,248	15,120	-	-	-	-
Total receipts	89,248	15,120	-	25,938	-	61,967
Disbursements:						
General government	-	-	-	27,108	-	-
Public safety	59,178	-	-	-	-	64,705
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Total disbursements	59,178	-	-	27,108	-	64,705
Excess (deficiency) of receipts over disbursements	30,070	15,120	-	(1,170)	-	(2,738)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	30,070	15,120	-	(1,170)	-	(2,738)
Cash and investment fund balance - beginning	41,650	47,541	200	7,553	16,477	64,705
Cash and investment fund balance - ending	\$ 71,720	\$ 62,661	\$ 200	\$ 6,383	\$ 16,477	\$ 61,967
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	71,720	62,661	200	6,383	16,477	61,967
Total cash and investment assets - ending	\$ 71,720	\$ 62,661	\$ 200	\$ 6,383	\$ 16,477	\$ 61,967
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 6,383	\$ -	\$ -
Public safety	71,720	62,661	200	-	16,477	61,967
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 71,720	\$ 62,661	\$ 200	\$ 6,383	\$ 16,477	\$ 61,967

SHELBY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	County Share EDIT	E-911	English Second Language	Informal Adjustment	MADD Impact Fees	Pro Bono Programs
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	389,578	155,586	-	-	-	-
Charges for services	-	412,630	-	-	-	-
Fines and forfeits	-	-	1,440	-	-	-
Other	22,600	-	-	10,391	-	15,489
Total receipts	412,178	568,216	1,440	10,391	-	15,489
Disbursements:						
General government	219,248	-	2,745	-	-	9,283
Public safety	-	510,855	-	10,162	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	225,000	-	-	-	-	-
Economic development	30,000	-	-	-	-	-
Debt service:						
Principal	-	77,044	-	-	-	-
Interest	-	13,191	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Total disbursements	474,248	601,090	2,745	10,162	-	9,283
Excess (deficiency) of receipts over disbursements	(62,070)	(32,874)	(1,305)	229	-	6,206
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(62,070)	(32,874)	(1,305)	229	-	6,206
Cash and investment fund balance - beginning	547,874	78,248	2,135	10,912	2,640	10,980
Cash and investment fund balance - ending	\$ 485,804	\$ 45,374	\$ 830	\$ 11,141	\$ 2,640	\$ 17,186
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	485,804	45,374	830	11,141	2,640	17,186
Total cash and investment assets - ending	\$ 485,804	\$ 45,374	\$ 830	\$ 11,141	\$ 2,640	\$ 17,186
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 485,804	\$ -	\$ 830	\$ -	\$ -	\$ 17,186
Public safety	-	45,374	-	11,141	2,640	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 485,804	\$ 45,374	\$ 830	\$ 11,141	\$ 2,640	\$ 17,186

SHELBY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Prosecutor Law Enforcement	Public Preparedness	Sheriff Defibrillator Donations	Sheriff Drug Free	Sheriff Range	Sheriff Special Accident
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	20,000	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	53,456	-	-	-	-	-
Other	-	-	-	10,458	-	-
Total receipts	53,456	20,000	-	10,458	-	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	54,491	-	-	6,310	-	1,432
Health and welfare	-	43,049	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Total disbursements	54,491	43,049	-	6,310	-	1,432
Excess (deficiency) of receipts over disbursements	(1,035)	(23,049)	-	4,148	-	(1,432)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	2,498
Total other financing sources (uses)	-	-	-	-	-	2,498
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,035)	(23,049)	-	4,148	-	1,066
Cash and investment fund balance - beginning	54,391	32,516	70	664	310	9,586
Cash and investment fund balance - ending	\$ 53,356	\$ 9,467	\$ 70	\$ 4,812	\$ 310	\$ 10,652
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	53,356	9,467	70	4,812	310	10,652
Total cash and investment assets - ending	\$ 53,356	\$ 9,467	\$ 70	\$ 4,812	\$ 310	\$ 10,652
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	53,356	-	70	4,812	310	10,652
Health and welfare	-	9,467	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 53,356	\$ 9,467	\$ 70	\$ 4,812	\$ 310	\$ 10,652

SHELBY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Sheriff Training Fund	Sheriff's Restitution	Vending Machine	GAL/CAPTA	Race-Gender Fairness	Drug Free Coalition
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	24,500	64,705
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	1,651	642	-	-	6,348
Total receipts	-	1,651	642	-	24,500	71,053
Disbursements:						
General government	-	-	363	-	17,623	-
Public safety	-	1,435	-	-	-	76,545
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Total disbursements	-	1,435	363	-	17,623	76,545
Excess (deficiency) of receipts over disbursements	-	216	279	-	6,877	(5,492)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	216	279	-	6,877	(5,492)
Cash and investment fund balance - beginning	550	10,145	1,777	2,500	13,807	22,161
Cash and investment fund balance - ending	\$ 550	\$ 10,361	\$ 2,056	\$ 2,500	\$ 20,684	\$ 16,669
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	550	10,361	2,056	2,500	20,684	16,669
Total cash and investment assets - ending	\$ 550	\$ 10,361	\$ 2,056	\$ 2,500	\$ 20,684	\$ 16,669
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ 2,056	\$ -	\$ 20,684	\$ -
Public safety	550	10,361	-	2,500	-	16,669
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 550	\$ 10,361	\$ 2,056	\$ 2,500	\$ 20,684	\$ 16,669

SHELBY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	TSF Drug Free Coalition	Victim Assistance	DUI Task Force	4-H Drug Free TFC Grant	Victim Assistance 2	Juvenile Intensive Supervision
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	15,000	-	11,500	-	28,776	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	<u>3,254</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>18,254</u>	<u>-</u>	<u>11,500</u>	<u>-</u>	<u>28,776</u>	<u>-</u>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	1,532	10,185	-	48,875	-
Health and welfare	38,072	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>38,072</u>	<u>1,532</u>	<u>10,185</u>	<u>-</u>	<u>48,875</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(19,818)</u>	<u>(1,532)</u>	<u>1,315</u>	<u>-</u>	<u>(20,099)</u>	<u>-</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(19,818)</u>	<u>(1,532)</u>	<u>1,315</u>	<u>-</u>	<u>(20,099)</u>	<u>-</u>
Cash and investment fund balance - beginning	<u>17,088</u>	<u>(6,182)</u>	<u>1,247</u>	<u>145</u>	<u>(5,852)</u>	<u>(240)</u>
Cash and investment fund balance - ending	<u>\$ (2,730)</u>	<u>\$ (7,714)</u>	<u>\$ 2,562</u>	<u>\$ 145</u>	<u>\$ (25,951)</u>	<u>\$ (240)</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	<u>(2,730)</u>	<u>(7,714)</u>	<u>2,562</u>	<u>145</u>	<u>(25,951)</u>	<u>(240)</u>
Total cash and investment assets - ending	<u>\$ (2,730)</u>	<u>\$ (7,714)</u>	<u>\$ 2,562</u>	<u>\$ 145</u>	<u>\$ (25,951)</u>	<u>\$ (240)</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	(7,714)	2,562	-	(25,951)	(240)
Health and welfare	(2,730)	-	-	145	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - ending	<u>\$ (2,730)</u>	<u>\$ (7,714)</u>	<u>\$ 2,562</u>	<u>\$ 145</u>	<u>\$ (25,951)</u>	<u>\$ (240)</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	JISP	Community Correction Juvenile	Homeland Security Computer Grant	BCC Traffic Enforcement	Youth Substance Abuse Prevention Programs	Community Corrections Drug Free
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	334,950	18,000	114,678	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	3,900	1,400
Total receipts	-	-	334,950	18,000	118,578	1,400
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	2,250	-	17,008	-	1,297
Health and welfare	-	-	-	-	111,471	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	334,920	-	-	-
Total disbursements	-	2,250	334,920	17,008	111,471	1,297
Excess (deficiency) of receipts over disbursements	-	(2,250)	30	992	7,107	103
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(2,250)	30	992	7,107	103
Cash and investment fund balance - beginning	8,719	-	(36)	3,400	(17,249)	1,097
Cash and investment fund balance - ending	<u>8,719</u>	<u>(2,250)</u>	<u>(6)</u>	<u>4,392</u>	<u>(10,142)</u>	<u>1,200</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	8,719	(2,250)	(6)	4,392	(10,142)	1,200
Total cash and investment assets - ending	<u>8,719</u>	<u>(2,250)</u>	<u>(6)</u>	<u>4,392</u>	<u>(10,142)</u>	<u>1,200</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	8,719	(2,250)	(6)	4,392	-	1,200
Health and welfare	-	-	-	-	(10,142)	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>8,719</u>	<u>(2,250)</u>	<u>(6)</u>	<u>4,392</u>	<u>(10,142)</u>	<u>1,200</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Sheriff's Food Account	FBI Justice	E-911 Land Line	JABG	H1N1 Vaccination	Edward Byrne Memorial Sheriff
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	44,982	14,362
Charges for services	400,271	-	8,995	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	18,848	-	-	-	-
Total receipts	400,271	18,848	8,995	-	44,982	14,362
Disbursements:						
General government	-	-	-	-	-	-
Public safety	384,947	-	-	-	-	13,540
Health and welfare	-	-	-	-	46,524	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:	-	-	-	-	-	-
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	-	14,834	-	54,924	-	-
Total disbursements	384,947	14,834	-	54,924	46,524	13,540
Excess (deficiency) of receipts over disbursements	15,324	4,014	8,995	(54,924)	(1,542)	822
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	55,732	-	-
Total other financing sources (uses)	-	-	-	55,732	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	15,324	4,014	8,995	808	(1,542)	822
Cash and investment fund balance - beginning	11,538	-	-	-	-	-
Cash and investment fund balance - ending	<u>\$ 26,862</u>	<u>\$ 4,014</u>	<u>\$ 8,995</u>	<u>\$ 808</u>	<u>\$ (1,542)</u>	<u>\$ 822</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:	-	-	-	-	-	-
Cash and investments	26,862	4,014	8,995	808	(1,542)	822
Total cash and investment assets - ending	<u>\$ 26,862</u>	<u>\$ 4,014</u>	<u>\$ 8,995</u>	<u>\$ 808</u>	<u>\$ (1,542)</u>	<u>\$ 822</u>
Cash and Investment Fund Balance - Ending						
Restricted for:	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	26,862	4,014	8,995	808	-	822
Health and welfare	-	-	-	-	(1,542)	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 26,862</u>	<u>\$ 4,014</u>	<u>\$ 8,995</u>	<u>\$ 808</u>	<u>\$ (1,542)</u>	<u>\$ 822</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Jail Debt	Automotive Safety	Cumulative Courthouse	Cumulative Capital Development	General Drain Improvement	Totals
Receipts:						
Taxes	\$ 710,973	\$ -	\$ 511,631	\$ 237,137	\$ -	\$ 1,969,266
Special assessments	-	-	-	-	215,502	280,240
Licenses and permits	-	-	-	-	-	51,820
Intergovernmental	11,936	-	82,789	37,342	-	2,708,377
Charges for services	-	-	-	-	-	1,859,475
Fines and forfeits	-	-	-	-	-	242,767
Other	-	-	4,529	14,270	-	282,895
Total receipts	722,909	-	598,949	288,749	215,502	7,394,840
Disbursements:						
General government	-	-	-	96,162	106,140	871,064
Public safety	-	-	-	-	-	3,107,569
Health and welfare	-	-	-	-	-	1,129,154
Culture and recreation	-	-	-	-	-	225,000
Economic development	-	-	-	-	-	30,000
Debt service:						
Principal	503,667	-	629,160	-	-	1,209,871
Interest	10,462	-	114,156	-	-	137,809
Capital outlay:						
General government	-	-	-	876,169	-	918,978
Public safety	-	-	-	-	-	444,811
Total disbursements	514,129	-	743,316	972,331	106,140	8,074,256
Excess (deficiency) of receipts over disbursements	208,780	-	(144,367)	(683,582)	109,362	(679,416)
Other financing sources (uses):						
Transfers in	-	-	-	500,000	-	747,464
Transfers out	-	-	-	-	-	(447,464)
Other receipts	-	-	-	-	-	77,467
Total other financing sources (uses)	-	-	-	500,000	-	377,467
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	208,780	-	(144,367)	(183,582)	109,362	(301,949)
Cash and investment fund balance - beginning	75,056	2	36,455	63,601	(7,385)	5,507,251
Cash and investment fund balance - ending	\$ 283,836	\$ 2	\$ (107,912)	\$ (119,981)	\$ 101,977	\$ 5,205,302
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,114,114
Restricted assets:						
Cash and investments	283,836	2	(107,912)	(119,981)	101,977	4,091,188
Total cash and investment assets - ending	\$ 283,836	\$ 2	\$ (107,912)	\$ (119,981)	\$ 101,977	\$ 5,205,302
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ (119,981)	\$ -	\$ 667,961
Public safety	-	2	-	-	-	1,467,972
Health and welfare	-	-	-	-	-	362,870
Debt service	283,836	-	(107,912)	-	-	175,924
Other purposes	-	-	-	-	101,977	1,416,461
Unrestricted	-	-	-	-	-	1,114,114
Total cash and investment fund balance - ending	\$ 283,836	\$ 2	\$ (107,912)	\$ (119,981)	\$ 101,977	\$ 5,205,302

SHELBY COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PRIVATE-PURPOSE TRUST FUNDS
 For The Year Ended December 31, 2009

	<u>Congressional School Principal</u>	<u>Tindall Farm</u>	<u>Totals</u>
Additions:			
Contributions:			
Other	\$ -	\$ 58,409	\$ 58,409
	<u> </u>	<u> </u>	<u> </u>
Deductions:			
Administrative and general	-	48,370	48,370
	<u> </u>	<u> </u>	<u> </u>
Excess of total additions over total deductions	-	10,039	10,039
Cash and investment fund balance - beginning	<u>17,421</u>	<u>159,491</u>	<u>176,912</u>
Cash and investment fund balance - ending	<u>\$ 17,421</u>	<u>\$ 169,530</u>	<u>\$ 186,951</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009

	City and Town Court Costs	Congressional School Interest	Coroner Education	Interstate Compact Fees	Surplus Tax Sale	Tax Sale Redemption	State Sales Disclosure Fee
Additions:							
Agency fund additions	\$ 19,286	\$ 253	\$ 2,976	\$ 488	\$ 12	\$ 500	\$ 3,430
Deductions:							
Agency fund deductions	-	-	4,621	638	4,700	-	5,850
Excess (deficiency) of total additions over total deductions	19,286	253	(1,645)	(150)	(4,688)	500	(2,420)
Cash and investment fund balance - beginning	19,709	14,476	1,904	225	16,149	(2,062)	2,805
Cash and investment fund balance - ending	<u>\$ 38,995</u>	<u>\$ 14,729</u>	<u>\$ 259</u>	<u>\$ 75</u>	<u>\$ 11,461</u>	<u>\$ (1,562)</u>	<u>\$ 385</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	<u>Recorder</u>	<u>Sheriff</u>	<u>Infraction Judgements</u>	<u>Inheritance Tax</u>	<u>Treasurer</u>	<u>Payroll</u>	<u>Sheriff's Inmate Trust</u>
Additions:							
Agency fund additions	<u>\$ 201,215</u>	<u>\$ 419,602</u>	<u>\$ 170,846</u>	<u>\$ 1,500,464</u>	<u>\$ 101,004,440</u>	<u>\$ 3,170,177</u>	<u>\$ 311,032</u>
Deductions:							
Agency fund deductions	<u>197,502</u>	<u>419,602</u>	<u>256,664</u>	<u>1,764,716</u>	<u>107,477,119</u>	<u>3,144,602</u>	<u>309,004</u>
Excess (deficiency) of total additions over total deductions	3,713	-	(85,818)	(264,252)	(6,472,679)	25,575	2,028
Cash and investment fund balance - beginning	<u>17,720</u>	<u>-</u>	<u>99,900</u>	<u>522,696</u>	<u>10,073,513</u>	<u>219,729</u>	<u>6,432</u>
Cash and investment fund balance - ending	<u>\$ 21,433</u>	<u>\$ -</u>	<u>\$ 14,082</u>	<u>\$ 258,444</u>	<u>\$ 3,600,834</u>	<u>\$ 245,304</u>	<u>\$ 8,460</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Education Plate Fees	Innkeepers Tax	Wheel Tax	Mortgage Fees State Share	Children With Special Health Needs	Medical Assistance to Wards
Additions:						
Agency fund additions	\$ 787	\$ 175,057	\$ 220,275	\$ 4,293	\$ 30,457	\$ 253,031
Deductions:						
Agency fund deductions	975	211,381	714,131	6,123	32,251	317,203
Excess (deficiency) of total additions over total deductions	(188)	(36,324)	(493,856)	(1,830)	(1,794)	(64,172)
Cash and investment fund balance - beginning	188	103,359	493,856	2,158	14,774	165,986
Cash and investment fund balance - ending	\$ -	\$ 67,035	\$ -	\$ 328	\$ 12,980	\$ 101,814

SHELBY COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Welfare Trust	Homestead Credit Rebate	Overpayment Fund	Clerk of the Circuit Court	Hospital Care for the Indigent	Welfare Excise Allocation
Additions:						
Agency fund additions	\$ 463	\$ 153	\$ 660	\$ 6,217,799	\$ 32,800	\$ 98,369
Deductions:						
Agency fund deductions	11,271	3,319	-	6,292,390	35,737	98,369
Excess (deficiency) of total additions over total deductions	(10,808)	(3,166)	660	(74,591)	(2,937)	-
Cash and investment fund balance - beginning	10,808	213,877	(660)	848,789	14,828	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 210,711</u>	<u>\$ -</u>	<u>\$ 774,198</u>	<u>\$ 11,891</u>	<u>\$ -</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	<u>Levy Excess</u>	<u>Surplus Tax</u>	<u>Fines & Forfeitures</u>	<u>Settlement Fund</u>	<u>New Settlement</u>	<u>EDIT Tax Distribution</u>
Additions:						
Agency fund additions	<u>\$ 155,723</u>	<u>\$ 1,117,029</u>	<u>\$ 73,253</u>	<u>\$ 49,549,577</u>	<u>\$ 22,672,265</u>	<u>\$ 283,642</u>
Deductions:						
Agency fund deductions	<u>-</u>	<u>1,127,338</u>	<u>78,251</u>	<u>49,122,094</u>	<u>22,672,895</u>	<u>283,642</u>
Excess (deficiency) of total additions over total deductions	155,723	(10,309)	(4,998)	427,483	(630)	-
Cash and investment fund balance - beginning	<u>-</u>	<u>552,412</u>	<u>15,163</u>	<u>(94,587)</u>	<u>-</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ 155,723</u>	<u>\$ 542,103</u>	<u>\$ 10,165</u>	<u>\$ 332,896</u>	<u>\$ (630)</u>	<u>\$ -</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	<u>FIT Tax Distribution</u>	<u>CAGIT Tax Distribution</u>	<u>Sheriff Surety Bonds</u>	<u>Racino Tax Distribution</u>	<u>State Highway</u>	<u>Totals</u>
Additions:						
Agency fund additions	<u>\$ 333,454</u>	<u>\$ 1,313,059</u>	<u>\$ 370</u>	<u>\$ 2,845,832</u>	<u>\$ 2,705</u>	<u>\$ 192,185,774</u>
Deductions:						
Agency fund deductions	<u>333,454</u>	<u>1,313,059</u>	<u>-</u>	<u>2,845,832</u>	<u>3,074</u>	<u>199,087,807</u>
Excess (deficiency) of total additions over total deductions	-	-	370	-	(369)	(6,902,033)
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>560</u>	<u>-</u>	<u>369</u>	<u>13,335,076</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 930</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,433,043</u>

SHELBY COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2009

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Courthouse Annex Addendum	\$ 1,705,000	\$ 623,000
Notes and loans payable	<u>235,797</u>	<u>54,141</u>
Total governmental activities debt	<u>\$ 1,940,797</u>	<u>\$ 677,141</u>

SHELBY COUNTY
OTHER REPORTS

The annual report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Auditor
County Council

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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 ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF SHELBY COUNTY, INDIANA

Compliance

We have audited the compliance of the Shelby County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2009. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A control deficiency in a County's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies or material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

September 9, 2010

SHELBY COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Department of Homeland Security Public Safety Interoperable Communications Grant Program	11.555	C44P-9-261A	\$ 311,862
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grant	16.523		
		05-JB-106	27,866
		06-JB-123	<u>27,862</u>
Total for program			<u>55,728</u>
Crime Victim Assistance	16.575		
		08VA138	8,503
		09VA134	<u>6,482</u>
Total for program			<u>14,985</u>
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804		
		2009-SB-B9-1884	<u>14,362</u>
Total for federal grantor agency			<u>85,075</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction	20.205		
Construction Observation		STP8073(3)	9,170
Right of Way Services		STP8073(4)	<u>26,022</u>
Total for program			35,192
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster			
State and Community Highway Safety	20.600		
Big City/Big County Seat Belt Enforcement program			
		K8-2009-03-03-27	9,000
		K8-2010-03-03-27	<u>2,500</u>
Total for program			<u>11,500</u>
Alcohol Traffic Safety and Drunk Driving Prevention DUI Task Force Enforcement	20.601		
		PT-2009-04-01-42	13,000
		PT-2010-04-04-38	<u>5,000</u>
Total for program			<u>18,000</u>
Total for federal grantor agency			<u>29,500</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Family and Social Services Administration Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		
Adult Protective Services			
		73-08-PV-1245-02	44,702
		73-08-PV-1245-03	<u>31,103</u>
Total for program			<u>75,805</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

SHELBY COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069		
		BPRS 172-3	20,000
		BPRS-172-4	17,295
		H1N1 172-66	<u>44,982</u>
Total for program			<u>82,277</u>
Drug Free Communities Support Program Grants Youth Substance Abuse Prevention Project	93.276		
		1H79SP014792-01	<u>116,179</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		
County Clerk of the Court's Expenditures			19,838
County Prosecutor's Expenditures			97,091
ARRA - Child Support Enforcement			6,076
Collection Incentives			64,142
Indirect Costs			<u>21,145</u>
Total for program			<u>208,292</u>
Total for federal grantor agency			<u>482,553</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042		<u>19,944</u>
State Homeland Security Program	97.073		<u>4,343</u>
Law Enforcement Terrorism Prevention Program	97.074		<u>14,768</u>
Total for federal grantor agency			<u>39,055</u>
Total federal awards expended			<u>\$ 983,237</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

SHELBY COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

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

SHELBY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

Material weaknesses identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	No

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	No
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Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
11.555	Public Safety Interoperable Communications Grant

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

Auditee qualified as low-risk auditee?	Yes
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Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

SHELBY COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

SHELBY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 9, 2010, with Amy L. Glackman, Auditor; Tony Newton, President of the Board of County Commissioners; and Linda Sanders, Vice President of the County Council. Our audit disclosed no material items that warrant comment at this time.