

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

B53157

FINANCIAL STATEMENT AUDIT REPORT

OF

SHELBY COUNTY, INDIANA

January 1, 2017 to December 31, 2017



FILED
08/14/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Mary Jo Phares Amy L. Glackman	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Treasurer	Kathy A. Plunkett	01-01-15 to 12-31-22
Clerk of the Circuit Court	Vicki R. Franklin Jill Taylor	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Dennis Parks Louie Koch	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Tawnya J. Williams	01-01-15 to 12-31-22
President of the Board of County Commissioners	Kevin Nigh	01-01-17 to 12-31-19
President of the County Council	Tony Titus	01-01-17 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF SHELBY COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Shelby County (County), which comprises the financial position and results of operations for the year ended December 31, 2017, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2017.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

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


Paul D. Joyce, CPA
State Examiner

July 18, 2019

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

SHELBY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments		Cash and Investments	
	01-01-17	Receipts	Disbursements	12-31-17
Sheriffs Commissary	\$ (540)	\$ 25,000	\$ 23,584	\$ 876
County General	(96,041)	13,301,955	12,960,946	244,968
Sheriff Special Accident	24,226	5,549	-	29,775
Campaign Finance Enforcement	200	-	-	200
County Share Edit	2,353,012	1,307,726	1,879,603	1,781,135
City / Town Court Cost	14,963	14,578	14,979	14,562
Clerk Perpetuation	112,350	42,967	30,442	124,875
Community Corrections-1122	79,408	169,709	249,099	18
CTP Community Correction	73,298	83,690	38,292	118,696
Disclosure / Assessor	8,632	6,547	4,291	10,888
Cumulative Bridge	2,405,417	797,854	827,634	2,375,637
Cum Cap Development	(37,364)	356,856	319,340	152
Cumulative Courthouse	41,696	-	-	41,696
Co. Drug Free Community Fund	82,686	87,736	82,686	87,736
Emergency Planning	39,115	5,891	4,965	40,041
Extradition Expenses	100	-	-	100
Firearms Training	107,940	21,255	4,260	124,935
Food & Beverage Tax	845,358	553,224	500,000	898,582
Health	(32,656)	539,454	477,717	29,081
ID Security Protect	32,239	5,111	7,864	29,486
Excess Levy	188,488	-	-	188,488
Health Maintenance	1,382	33,657	13,098	21,941
Local Road & Street	2,742,916	583,061	418,995	2,906,982
PUBLIC SAFETY-COUNTY SHARE	55,602	1,137,102	885,448	307,256
Medical Care/Inmates	36,463	6,627	-	43,090
Misdemeanant - Sheriff	131,679	28,875	83,590	76,964
Highway	1,766,526	4,594,103	4,498,671	1,861,958
Plat Book Fees	48,531	14,490	15,300	47,721
Rainy Day	440,469	2,000,000	1,457,864	982,605
Reassessment 2017	119,223	130,044	259,892	(10,625)
Recorders Records Perpetuation	111,176	101,649	39,652	173,173
Shelby Co. Sex & Violent Offen	21,440	4,125	972	24,593
Pro Bono Programs	2,331	5,693	4,243	3,781
Excess Taxes	85,523	36,884	80,216	42,191
Surveyor Cornerstone	27,981	20,095	8,716	39,360
Tax Sale Redemption	32,559	62,062	65,229	29,392
Tax Sale Surplus	494,889	162,280	500,125	157,044
Tobacco Settlement-Local Healt	84,418	24,256	45,317	63,357
Unsafe Building Fund	1,300	-	-	1,300
E-911 Wireless	63	-	-	63
GAL/Court	-	24,247	24,247	-
GAL/CAPTA	2,500	-	-	2,500
County Auditor Ineligible Dedu	20,087	941	750	20,278
Education Fund (Recorder)	18,209	5,138	2,779	20,568
County 911	903,249	697,024	490,340	1,109,933
Adult Community Corrections	14,448	84,782	70,133	29,097
Juvenile Probation	7,911	-	-	7,911
Adult Probation Services	263,948	184,559	247,029	201,478
GDIF	225,911	77,622	303,533	-
Ditch Maintenance	604,279	367,412	230,631	741,060
Foundation Grant EMA	30,986	21,583	-	52,569
Sheriff - K-9	928	-	-	928
800 MHz Rebanding	15,492	-	-	15,492
Payroll	40,213	2,670,292	2,685,852	24,653
Insurance	(21,611)	4,744,968	3,708,985	1,014,372
Sheriff Retirement	7,000	15,145	18,640	3,505

SHELBY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-17			12-31-17
Settlement	1	42,125,768	42,104,345	21,424
LOIT PUBLIC SAFETY	(104,660)	104,660	-	-
County Wheel Tax	14,439	269,963	284,402	-
CVET	-	165,389	165,389	-
FIT	-	434,749	434,749	-
EDIT	(108,824)	108,824	-	-
HEA 1001 State Homestead Credi	50	-	-	50
State Fines & Forfeitures	3,776	17,832	12,945	8,663
Infraction Judgements	4,704	50,477	52,871	2,310
State Highway Fund	-	267	267	-
Special Death Benefit	138	5,893	5,515	516
State Disclosure Fee	1,698	6,408	7,710	396
Coroners Training & Cont Ed	(705)	4,555	3,630	220
Interstate Compact-State Share	-	1,063	1,000	63
State Mortgage Fee	315	4,173	4,073	415
DLGF Homestead Property Data	377	-	377	-
Sex and Violent Offender Admin	(122)	453	309	22
Youth Asst. Program	10,025	125,681	76,908	58,798
Education Plate Fee	19	544	431	132
Riverboat Revenue Sharing	-	124,953	127,412	(2,459)
Innkeepers Tax	450,020	305,072	745,496	9,596
County CAGIT	(473,529)	473,529	-	-
93.563 Prosecutor PCA	2,255	153	92	2,316
Prosecutors ARRA Fund	11,553	-	5,068	6,485
County IV-D Incentive	80,069	19,317	41,166	58,220
Pros IV-D Incentive	41	-	-	41
93.563 Prosecutor IV-D Oct 99	179,336	29,056	10,493	197,899
93.563 Clerk IV-D Incentive- P	152,680	19,317	7,855	164,142
County Treasurer	957,181	1,562,993	957,181	1,562,993
Inmate Trust Fund acct#6674456	6,786	362,654	363,018	6,422
Clerk's Trust	667,677	6,199,253	6,008,471	858,459
Sheriff's Inmate Trust #5642159	106	-	-	106
Sheriff's Food Account	28,125	441,103	431,171	38,057
Misc. Distributions	234,621	-	-	234,621
Community Corrections	1,836	311,133	245,485	67,484
Health Services Fund	14,604	5,419	4,811	15,212
Assessment & Referral	83,620	103,493	95,754	91,359
Informal Adjustment	12,066	9,827	8,711	13,182
Pre-Trial Diversion	336,376	45,068	40,429	341,015
Law Enforcement Fund	24,291	11,918	10,113	26,096
Jury Pay Fund	3,138	6,174	10,495	(1,183)
Donation/Sheriff Dept	17,613	2,540	438	19,715
Sheriff Defib Donationa	70	-	-	70
Prosecutor Donation	1,857	32	-	1,889
Automotive Safety	2	-	-	2
Sheriffs Restitution	11,709	102	-	11,811
Sheriff Work Release	25,184	18,073	24,899	18,358
Seized Property	(10)	23	-	13
Pros Law Enforcement	88,464	61,214	44,780	104,898
Public Defender Service	77,842	63,082	53,607	87,317
Sheriff Surety Bonds	1,915	10	-	1,925
Project Inc. House Arrest	138,172	501,738	384,396	255,514
Civil Process Fees	2,148	50,989	52,263	874
MADD Impact Fees	2,640	-	-	2,640
CTP Funding	10,651	-	-	10,651
JISP	8,479	-	-	8,479
DOC -Juv	(5,147)	63,417	62,778	(4,508)

SHELBY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Community Correction Juv	(2,250)	-	-	(2,250)
Willow Park HMGP	983	-	-	983
Court Reform Grant (Odyssey)	172	-	689	(517)
Health Dept. BHP Grant 172-2	2,123	-	-	2,123
Sheriff Drug Free	6,235	10,000	9,669	6,566
Assessor Data Entry Fee	14,796	835	-	15,631
Sheriff Range Fund	998	-	85	913
Sheriff Training Fund	374	-	-	374
Tindall Farm	379,203	69,493	69,247	379,449
Hendricks Street Rentals	48,806	11,323	3,691	56,438
Vending Machine	302	29	175	156
Racino - County	6,372,234	4,180,157	6,171,955	4,380,436
Racino Tax	-	3,777,255	3,777,255	-
Co. Interstate Fees/ Off. Tra	5,610	1,063	63	6,610
Prosecutor - Notary Fund	1,494	58	-	1,552
Clerk - Passport Envelopes	(20)	1,755	1,740	(5)
County Fair Grandstands	100,000	50,000	-	150,000
SHERIFF - COMMUNICATION TOWER	2,500	-	-	2,500
LIT Certified Shares	-	6,122,148	6,119,689	2,459
LIT Public Safety	-	1,355,802	1,355,802	-
LIT Economic Development EDIT	-	1,400,499	1,400,499	-
Bail Alternative Building	2,070	-	-	2,070
Sheriff Continuing Ed	6,907	5,178	2,874	9,211
Build Indiana Fund	193,498	-	-	193,498
Welfare HCI	126,685	-	126,685	-
Youth Substance Abuse Proventi	6,170	100,000	119,016	(12,846)
93.008 NACCHO MRC	1,219	-	-	1,219
Drug Free - STOP Grant	26,876	22,800	49,646	30
93.069 Public Health Emergency	2,412	4,911	-	7,323
93.041 Adult Protective Srvc	(36,757)	168,693	168,550	(36,614)
93.074 Ebola Grant	9,519	673	-	10,192
Race & Gender Fairness	3,448	7,075	6,921	3,602
JABG Flow Through Grant CC	808	-	-	808
SHRAB - Archival Assessment &	5,391	-	312	5,079
Drug Free Coalition	7,979	82,766	76,880	13,865
TSF Drug Free Coalition	73,820	9,523	75,000	8,343
H1N1 Vaccination	492	-	-	492
Edward Byrne Memorial-Sheriff	228	-	-	228
Victim Assistance 16.575	52,732	26,416	71,900	7,248
2013 MRC Supplement	(1,035)	-	-	(1,035)
Competitive EMA	(736)	-	-	(736)
DUI Task Force	(4,122)	16,096	11,274	700
BCC Traffic Enforcement 20.600	(1,003)	21,527	17,704	2,820
4-H/TFC Drug Free Grant	145	-	-	145
Homeland Security Program-Com	143	-	-	143
CRI Grant (Health Dept.) 97.05	2,060	-	47	2,013
2010 Foundation	(4,824)	-	-	(4,824)
16.803 JAG Edward Byrne Grant	208,474	-	-	208,474
97.073 State Homeland Security	-	22,124	12,150	9,974
Probation Grant Fund	-	4,000	7,267	(3,267)
97.730201 Act Juv Justice Gran	6,715	-	-	6,715
Totals	<u>\$ 25,179,094</u>	<u>\$ 106,854,368</u>	<u>\$ 106,134,037</u>	<u>\$ 25,899,425</u>

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

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

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

E. Disbursements

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

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

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

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

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

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

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

Financial Report

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

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants and posting errors that were corrected after December 31, 2017.

Note 8. Combined Funds

Funds related to County General and CAGIT County Certified Shares were reported individually in the prior financial statement, but were combined into one fund for the current financial statement.

Funds related to Welfare HCI, Medical Assist Wards, and Welfare Child/Special Needs were reported individually in the prior financial statement, but were combined into one fund for the current financial statement.

Note 9. Restatements

For the year ended December 31, 2017, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Reported Balance December 31, 2016	Adjustments	Restated Balance January 1, 2017
Sheriff's Cashbook	\$ 192,361	\$ (192,361)	\$ -
Inmate Trust Fund acct#6674456	7,312	(526)	6,786

Note 10. Subsequent Events

On December 15, 2018, the County entered into an interlocal agreement with the City of Shelbyville, Indiana Redevelopment Commission for the purpose of promoting the economic development district by acquiring real property. The County is responsible for 66.67 percent of the debt, totaling \$2,396,675. The County is required to make annual payments in the amount of \$43,002.

OTHER INFORMATION - UNAUDITED

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

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

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

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sheriffs Commissary	County General	Sheriff Special Accident	Campaign Finance Enforcement	County Share Edit
Cash and investments - beginning	\$ (540)	\$ (96,041)	\$ 24,226	\$ 200	\$ 2,353,012
Receipts:					
Taxes	-	9,487,309	-	-	40,497
Licenses and permits	-	100,540	-	-	-
Intergovernmental receipts	-	1,733,160	-	-	-
Charges for services	-	682,015	-	-	-
Fines and forfeits	-	181,466	-	-	-
Other receipts	25,000	1,117,465	5,549	-	1,267,229
Total receipts	<u>25,000</u>	<u>13,301,955</u>	<u>5,549</u>	<u>-</u>	<u>1,307,726</u>
Disbursements:					
Personal services	23,584	9,465,649	-	-	121,309
Supplies	-	824,610	-	-	2,491
Other services and charges	-	2,581,897	-	-	188,396
Capital outlay	-	88,790	-	-	1,567,407
Other disbursements	-	-	-	-	-
Total disbursements	<u>23,584</u>	<u>12,960,946</u>	<u>-</u>	<u>-</u>	<u>1,879,603</u>
Excess (deficiency) of receipts over disbursements	<u>1,416</u>	<u>341,009</u>	<u>5,549</u>	<u>-</u>	<u>(571,877)</u>
Cash and investments - ending	<u>\$ 876</u>	<u>\$ 244,968</u>	<u>\$ 29,775</u>	<u>\$ 200</u>	<u>\$ 1,781,135</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	City / Town Court Cost	Clerk Perpetuation	Community Corrections-1122	CTP Community Correction	Disclosure / Assessor
Cash and investments - beginning	\$ 14,963	\$ 112,350	\$ 79,408	\$ 73,298	\$ 8,632
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	14,578	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	42,967	169,709	83,690	6,547
Total receipts	14,578	42,967	169,709	83,690	6,547
Disbursements:					
Personal services	-	28,373	249,099	-	-
Supplies	-	754	-	-	-
Other services and charges	14,979	35	-	38,292	4,291
Capital outlay	-	1,280	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	14,979	30,442	249,099	38,292	4,291
Excess (deficiency) of receipts over disbursements	(401)	12,525	(79,390)	45,398	2,256
Cash and investments - ending	\$ 14,562	\$ 124,875	\$ 18	\$ 118,696	\$ 10,888

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Cumulative Bridge	Cum Cap Development	Cumulative Courthouse	Co. Drug Free Community Fund	Emergency Planning
Cash and investments - beginning	\$ 2,405,417	\$ (37,364)	\$ 41,696	\$ 82,686	\$ 39,115
Receipts:					
Taxes	498,626	321,763	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	54,366	35,083	-	-	5,891
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	244,862	10	-	87,736	-
Total receipts	797,854	356,856	-	87,736	5,891
Disbursements:					
Personal services	-	-	-	-	-
Supplies	73,294	75,841	-	-	-
Other services and charges	532,821	164,073	-	82,686	15
Capital outlay	221,519	79,426	-	-	4,950
Other disbursements	-	-	-	-	-
Total disbursements	827,634	319,340	-	82,686	4,965
Excess (deficiency) of receipts over disbursements	(29,780)	37,516	-	5,050	926
Cash and investments - ending	\$ 2,375,637	\$ 152	\$ 41,696	\$ 87,736	\$ 40,041

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Extradition Expenses	Firearms Training	Food & Beverage Tax	Health	ID Security Protect
Cash and investments - beginning	\$ 100	\$ 107,940	\$ 845,358	\$ (32,656)	\$ 32,239
Receipts:					
Taxes	-	-	-	436,830	-
Licenses and permits	-	-	-	18,275	-
Intergovernmental receipts	-	-	-	47,629	-
Charges for services	-	-	-	36,720	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	21,255	553,224	-	5,111
Total receipts	-	21,255	553,224	539,454	5,111
Disbursements:					
Personal services	-	-	-	417,963	-
Supplies	-	2,211	-	14,036	-
Other services and charges	-	1,520	500,000	45,718	7,864
Capital outlay	-	529	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	4,260	500,000	477,717	7,864
Excess (deficiency) of receipts over disbursements	-	16,995	53,224	61,737	(2,753)
Cash and investments - ending	\$ 100	\$ 124,935	\$ 898,582	\$ 29,081	\$ 29,486

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Excess Levy	Health Maintenance	Local Road & Street	PUBLIC SAFETY-COUNTY SHARE	Medical Care/Inmates
Cash and investments - beginning	\$ 188,488	\$ 1,382	\$ 2,742,916	\$ 55,602	\$ 36,463
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	33,139	535,773	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	518	47,288	1,137,102	6,627
Total receipts	-	33,657	583,061	1,137,102	6,627
Disbursements:					
Personal services	-	885	-	241,684	-
Supplies	-	-	-	1,816	-
Other services and charges	-	11,735	4,320	557,948	-
Capital outlay	-	478	414,675	84,000	-
Other disbursements	-	-	-	-	-
Total disbursements	-	13,098	418,995	885,448	-
Excess (deficiency) of receipts over disbursements	-	20,559	164,066	251,654	6,627
Cash and investments - ending	\$ 188,488	\$ 21,941	\$ 2,906,982	\$ 307,256	\$ 43,090

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Misdemeanant - Sheriff	Highway	Plat Book Fees	Rainy Day	Reassessment 2017
Cash and investments - beginning	\$ 131,679	\$ 1,766,526	\$ 48,531	\$ 440,469	\$ 119,223
Receipts:					
Taxes	-	1,174,899	-	-	117,198
Licenses and permits	-	9,795	-	-	-
Intergovernmental receipts	-	3,391,560	-	1,000,000	12,778
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	28,875	17,849	14,490	1,000,000	68
Total receipts	28,875	4,594,103	14,490	2,000,000	130,044
Disbursements:					
Personal services	-	1,488,300	15,000	-	-
Supplies	70	214,060	-	-	506
Other services and charges	83,520	445,223	300	-	259,386
Capital outlay	-	2,351,088	-	1,457,864	-
Other disbursements	-	-	-	-	-
Total disbursements	83,590	4,498,671	15,300	1,457,864	259,892
Excess (deficiency) of receipts over disbursements	(54,715)	95,432	(810)	542,136	(129,848)
Cash and investments - ending	\$ 76,964	\$ 1,861,958	\$ 47,721	\$ 982,605	\$ (10,625)

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Recorders Records Perpetuation	Shelby Co. Sex & Violent Offen	Pro Bono Programs	Excess Taxes	Surveyor Cornerstone
Cash and investments - beginning	\$ 111,176	\$ 21,440	\$ 2,331	\$ 85,523	\$ 27,981
Receipts:					
Taxes	-	-	-	36,884	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	101,649	4,125	5,693	-	20,095
Total receipts	101,649	4,125	5,693	36,884	20,095
Disbursements:					
Personal services	-	-	3,477	1,013	-
Supplies	9,416	924	-	-	-
Other services and charges	14,150	48	766	79,203	1,216
Capital outlay	16,086	-	-	-	7,500
Other disbursements	-	-	-	-	-
Total disbursements	39,652	972	4,243	80,216	8,716
Excess (deficiency) of receipts over disbursements	61,997	3,153	1,450	(43,332)	11,379
Cash and investments - ending	\$ 173,173	\$ 24,593	\$ 3,781	\$ 42,191	\$ 39,360

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settlement-Local Healt	Unsafe Building Fund	E-911 Wireless
Cash and investments - beginning	\$ 32,559	\$ 494,889	\$ 84,418	\$ 1,300	\$ 63
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	29,636	12,128	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	62,062	132,644	12,128	-	-
Total receipts	<u>62,062</u>	<u>162,280</u>	<u>24,256</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	8,317	-	-
Supplies	-	-	-	-	-
Other services and charges	65,229	500,125	37,000	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>65,229</u>	<u>500,125</u>	<u>45,317</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(3,167)</u>	<u>(337,845)</u>	<u>(21,061)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 29,392</u>	<u>\$ 157,044</u>	<u>\$ 63,357</u>	<u>\$ 1,300</u>	<u>\$ 63</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	<u>GAL/Court</u>	<u>GAL/CAPTA</u>	<u>County Auditor Ineligible Dedu</u>	<u>Education Fund (Recorder)</u>	<u>County 911</u>
Cash and investments - beginning	\$ -	\$ 2,500	\$ 20,087	\$ 18,209	\$ 903,249
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	24,247	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	941	5,138	697,024
Total receipts	<u>24,247</u>	<u>-</u>	<u>941</u>	<u>5,138</u>	<u>697,024</u>
Disbursements:					
Personal services	-	-	-	-	357,182
Supplies	-	-	-	-	2,305
Other services and charges	24,247	-	750	2,779	50,143
Capital outlay	-	-	-	-	80,710
Other disbursements	-	-	-	-	-
Total disbursements	<u>24,247</u>	<u>-</u>	<u>750</u>	<u>2,779</u>	<u>490,340</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>191</u>	<u>2,359</u>	<u>206,684</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ 20,278</u>	<u>\$ 20,568</u>	<u>\$ 1,109,933</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Adult Community Corrections	Juvenile Probation	Adult Probation Services	GDIF	Ditch Maintenance
Cash and investments - beginning	\$ 14,448	\$ 7,911	\$ 263,948	\$ 225,911	\$ 604,279
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	38,063	-	-	-	-
Charges for services	-	-	25,032	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	46,719	-	159,527	77,622	367,412
Total receipts	<u>84,782</u>	<u>-</u>	<u>184,559</u>	<u>77,622</u>	<u>367,412</u>
Disbursements:					
Personal services	22,080	-	173,080	-	-
Supplies	-	-	7,357	-	-
Other services and charges	48,053	-	56,278	303,533	230,631
Capital outlay	-	-	10,314	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>70,133</u>	<u>-</u>	<u>247,029</u>	<u>303,533</u>	<u>230,631</u>
Excess (deficiency) of receipts over disbursements	<u>14,649</u>	<u>-</u>	<u>(62,470)</u>	<u>(225,911)</u>	<u>136,781</u>
Cash and investments - ending	<u>\$ 29,097</u>	<u>\$ 7,911</u>	<u>\$ 201,478</u>	<u>\$ -</u>	<u>\$ 741,060</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Foundation Grant EMA	Sheriff - K-9	800 MHz Rebanding	Payroll	Insurance
Cash and investments - beginning	\$ 30,986	\$ 928	\$ 15,492	\$ 40,213	\$ (21,611)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	21,583	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	2,670,292	4,744,968
Total receipts	21,583	-	-	2,670,292	4,744,968
Disbursements:					
Personal services	-	-	-	2,684,802	3,406,137
Supplies	-	-	-	-	-
Other services and charges	-	-	-	1,050	302,848
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	2,685,852	3,708,985
Excess (deficiency) of receipts over disbursements	21,583	-	-	(15,560)	1,035,983
Cash and investments - ending	\$ 52,569	\$ 928	\$ 15,492	\$ 24,653	\$ 1,014,372

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sheriff Retirement	Settlement	LOIT PUBLIC SAFETY	County Wheel Tax	CVET
Cash and investments - beginning	\$ 7,000	\$ 1	\$ (104,660)	\$ 14,439	\$ -
Receipts:					
Taxes	-	41,818,551	104,660	269,963	165,389
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	231,638	-	-	-
Charges for services	-	54,107	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	15,145	21,472	-	-	-
Total receipts	<u>15,145</u>	<u>42,125,768</u>	<u>104,660</u>	<u>269,963</u>	<u>165,389</u>
Disbursements:					
Personal services	18,640	93,213	-	-	1,920
Supplies	-	-	-	-	-
Other services and charges	-	42,011,132	-	284,402	163,469
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>18,640</u>	<u>42,104,345</u>	<u>-</u>	<u>284,402</u>	<u>165,389</u>
Excess (deficiency) of receipts over disbursements	<u>(3,495)</u>	<u>21,423</u>	<u>104,660</u>	<u>(14,439)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,505</u>	<u>\$ 21,424</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	FIT	EDIT	HEA 1001 State Homestead Credi	State Fines & Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ (108,824)	\$ 50	\$ 3,776	\$ 4,704
Receipts:					
Taxes	434,749	108,824	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	17,832	50,477
Total receipts	<u>434,749</u>	<u>108,824</u>	<u>-</u>	<u>17,832</u>	<u>50,477</u>
Disbursements:					
Personal services	4,107	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	430,642	-	-	12,945	52,871
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>434,749</u>	<u>-</u>	<u>-</u>	<u>12,945</u>	<u>52,871</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>108,824</u>	<u>-</u>	<u>4,887</u>	<u>(2,394)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 8,663</u>	<u>\$ 2,310</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	State Highway Fund	Special Death Benefit	State Disclosure Fee	Coroners Training & Cont Ed	Interstate Compact-State Share
Cash and investments - beginning	\$ -	\$ 138	\$ 1,698	\$ (705)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	3,600	-
Fines and forfeits	-	-	-	-	-
Other receipts	267	5,893	6,408	955	1,063
Total receipts	267	5,893	6,408	4,555	1,063
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	267	5,515	7,710	3,630	1,000
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	267	5,515	7,710	3,630	1,000
Excess (deficiency) of receipts over disbursements	-	378	(1,302)	925	63
Cash and investments - ending	\$ -	\$ 516	\$ 396	\$ 220	\$ 63

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	State Mortgage Fee	DLGF Homestead Property Data	Sex and Violent Offender Admin	Youth Asst. Program	Education Plate Fee
Cash and investments - beginning	\$ 315	\$ 377	\$ (122)	\$ 10,025	\$ 19
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	7,177	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,173	-	453	118,504	544
Total receipts	4,173	-	453	125,681	544
Disbursements:					
Personal services	-	-	-	52,680	-
Supplies	-	-	-	-	-
Other services and charges	4,073	377	309	24,228	431
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	4,073	377	309	76,908	431
Excess (deficiency) of receipts over disbursements	100	(377)	144	48,773	113
Cash and investments - ending	\$ 415	\$ -	\$ 22	\$ 58,798	\$ 132

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Riverboat Revenue Sharing	Innkeepers Tax	County CAGIT	93.563 Prosecutor PCA	Prosecutors ARRA Fund
Cash and investments - beginning	\$ -	\$ 450,020	\$ (473,529)	\$ 2,255	\$ 11,553
Receipts:					
Taxes	-	283,187	473,529	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	124,953	-	-	-	-
Charges for services	-	8,800	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	13,085	-	153	-
Total receipts	124,953	305,072	473,529	153	-
Disbursements:					
Personal services	-	55,500	-	-	-
Supplies	-	23,709	-	-	5,068
Other services and charges	127,412	624,471	-	92	-
Capital outlay	-	41,816	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	127,412	745,496	-	92	5,068
Excess (deficiency) of receipts over disbursements	(2,459)	(440,424)	473,529	61	(5,068)
Cash and investments - ending	\$ (2,459)	\$ 9,596	\$ -	\$ 2,316	\$ 6,485

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	County IV-D Incentive	Pros IV-D Incentive	93.563 Prosecutor IV-D Oct 99	93.563 Clerk IV-D Incentive- P	County Treasurer
Cash and investments - beginning	\$ 80,069	\$ 41	\$ 179,336	\$ 152,680	\$ 957,181
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	19,317	-	29,056	19,317	1,562,993
Total receipts	19,317	-	29,056	19,317	1,562,993
Disbursements:					
Personal services	41,166	-	7,790	-	-
Supplies	-	-	1,010	-	-
Other services and charges	-	-	1,693	7,855	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	957,181
Total disbursements	41,166	-	10,493	7,855	957,181
Excess (deficiency) of receipts over disbursements	(21,849)	-	18,563	11,462	605,812
Cash and investments - ending	\$ 58,220	\$ 41	\$ 197,899	\$ 164,142	\$ 1,562,993

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Inmate Trust Fund acct#6674456	Clerk's Trust	Sheriff's Inmate Trust #5642159	Sheriff's Food Account	Misc. Distributions
Cash and investments - beginning	\$ 6,786	\$ 667,677	\$ 106	\$ 28,125	\$ 234,621
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	362,654	6,199,253	-	441,103	-
Total receipts	362,654	6,199,253	-	441,103	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	363,018	6,008,471	-	431,171	-
Total disbursements	363,018	6,008,471	-	431,171	-
Excess (deficiency) of receipts over disbursements	(364)	190,782	-	9,932	-
Cash and investments - ending	\$ 6,422	\$ 858,459	\$ 106	\$ 38,057	\$ 234,621

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Community Corrections	Health Services Fund	Assessment & Referral	Informal Adjustment	Pre-Trial Diversion
Cash and investments - beginning	\$ 1,836	\$ 14,604	\$ 83,620	\$ 12,066	\$ 336,376
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	169,709	-	-	-	-
Charges for services	-	5,419	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	141,424	-	103,493	9,827	45,068
Total receipts	311,133	5,419	103,493	9,827	45,068
Disbursements:					
Personal services	215,364	-	92,358	-	-
Supplies	-	4,811	1,390	985	352
Other services and charges	30,121	-	1,718	7,726	37,838
Capital outlay	-	-	288	-	2,239
Other disbursements	-	-	-	-	-
Total disbursements	245,485	4,811	95,754	8,711	40,429
Excess (deficiency) of receipts over disbursements	65,648	608	7,739	1,116	4,639
Cash and investments - ending	\$ 67,484	\$ 15,212	\$ 91,359	\$ 13,182	\$ 341,015

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Law Enforcement Fund	Jury Pay Fund	Donation/Sheriff Dept	Sheriff Defib Donationa	Prosecutor Donation
Cash and investments - beginning	\$ 24,291	\$ 3,138	\$ 17,613	\$ 70	\$ 1,857
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	11,918	6,174	2,540	-	32
Total receipts	11,918	6,174	2,540	-	32
Disbursements:					
Personal services	-	10,495	-	-	-
Supplies	-	-	438	-	-
Other services and charges	10,113	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	10,113	10,495	438	-	-
Excess (deficiency) of receipts over disbursements	1,805	(4,321)	2,102	-	32
Cash and investments - ending	\$ 26,096	\$ (1,183)	\$ 19,715	\$ 70	\$ 1,889

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Automotive Safety	Sheriffs Restitution	Sheriff Work Release	Seized Property	Pros Law Enforcement
Cash and investments - beginning	\$ 2	\$ 11,709	\$ 25,184	\$ (10)	\$ 88,464
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	102	18,073	23	61,214
Total receipts	-	102	18,073	23	61,214
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	5,992	-	-
Other services and charges	-	-	4,100	-	35,233
Capital outlay	-	-	14,807	-	9,547
Other disbursements	-	-	-	-	-
Total disbursements	-	-	24,899	-	44,780
Excess (deficiency) of receipts over disbursements	-	102	(6,826)	23	16,434
Cash and investments - ending	\$ 2	\$ 11,811	\$ 18,358	\$ 13	\$ 104,898

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Public Defender Service	Sheriff Surety Bonds	Project Inc. House Arrest	Civil Process Fees	MADD Impact Fees
Cash and investments - beginning	\$ 77,842	\$ 1,915	\$ 138,172	\$ 2,148	\$ 2,640
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	78,523	-	-
Other receipts	63,082	10	423,215	50,989	-
Total receipts	63,082	10	501,738	50,989	-
Disbursements:					
Personal services	30,783	-	222,782	52,253	-
Supplies	-	-	13,336	-	-
Other services and charges	22,525	-	148,278	10	-
Capital outlay	299	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	53,607	-	384,396	52,263	-
Excess (deficiency) of receipts over disbursements	9,475	10	117,342	(1,274)	-
Cash and investments - ending	\$ 87,317	\$ 1,925	\$ 255,514	\$ 874	\$ 2,640

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CTP Funding	JISP	DOC -Juv	Community Correction Juv	Willow Park HMGP
Cash and investments - beginning	\$ 10,651	\$ 8,479	\$ (5,147)	\$ (2,250)	\$ 983
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	7,326	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	160	-	-
Other receipts	-	-	55,931	-	-
Total receipts	-	-	63,417	-	-
Disbursements:					
Personal services	-	-	26,694	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	36,084	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	62,778	-	-
Excess (deficiency) of receipts over disbursements	-	-	639	-	-
Cash and investments - ending	\$ 10,651	\$ 8,479	\$ (4,508)	\$ (2,250)	\$ 983

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Court Reform Grant (Odyssey)	Health Dept. BHP Grant 172-2	Sheriff Drug Free	Assessor Data Entry Fee	Sheriff Range Fund
Cash and investments - beginning	\$ 172	\$ 2,123	\$ 6,235	\$ 14,796	\$ 998
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	10,000	835	-
Total receipts	-	-	10,000	835	-
Disbursements:					
Personal services	689	-	9,669	-	-
Supplies	-	-	-	-	85
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	689	-	9,669	-	85
Excess (deficiency) of receipts over disbursements	(689)	-	331	835	(85)
Cash and investments - ending	\$ (517)	\$ 2,123	\$ 6,566	\$ 15,631	\$ 913

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sheriff Training Fund	Tindall Farm	Hendricks Street Rentals	Vending Machine	Racino - County
Cash and investments - beginning	\$ 374	\$ 379,203	\$ 48,806	\$ 302	\$ 6,372,234
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	4,034,138
Charges for services	-	8,734	3,500	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	60,759	7,823	29	146,019
Total receipts	-	69,493	11,323	29	4,180,157
Disbursements:					
Personal services	-	-	-	-	3,070,786
Supplies	-	-	-	42	2,445
Other services and charges	-	69,247	3,691	133	1,219,699
Capital outlay	-	-	-	-	1,879,025
Other disbursements	-	-	-	-	-
Total disbursements	-	69,247	3,691	175	6,171,955
Excess (deficiency) of receipts over disbursements	-	246	7,632	(146)	(1,991,798)
Cash and investments - ending	\$ 374	\$ 379,449	\$ 56,438	\$ 156	\$ 4,380,436

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Racino Tax	Co. Interstate Fees/ Off. Tra	Prosecutor - Notary Fund	Clerk - Passport Envelopes	County Fair Grandstands
Cash and investments - beginning	\$ -	\$ 5,610	\$ 1,494	\$ (20)	\$ 100,000
Receipts:					
Taxes	3,777,255	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,063	58	1,755	50,000
Total receipts	3,777,255	1,063	58	1,755	50,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	1,740	-
Other services and charges	3,777,255	63	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	3,777,255	63	-	1,740	-
Excess (deficiency) of receipts over disbursements	-	1,000	58	15	50,000
Cash and investments - ending	\$ -	\$ 6,610	\$ 1,552	\$ (5)	\$ 150,000

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	SHERIFF - COMMUNICATION TOWER	LIT Certified Shares	LIT Public Safety	LIT Economic Development EDIT	Bail Alternative Building
Cash and investments - beginning	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,070
Receipts:					
Taxes	-	6,119,689	1,355,802	1,400,499	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	2,459	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	6,122,148	1,355,802	1,400,499	-
Disbursements:					
Personal services	-	38,182	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	6,081,507	1,355,802	1,400,499	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	6,119,689	1,355,802	1,400,499	-
Excess (deficiency) of receipts over disbursements	-	2,459	-	-	-
Cash and investments - ending	\$ 2,500	\$ 2,459	\$ -	\$ -	\$ 2,070

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sheriff Continuing Ed	Build Indiana Fund	Welfare HCI	Youth Substance Abuse Proventi	93.008 NACCHO MRC
Cash and investments - beginning	\$ 6,907	\$ 193,498	\$ 126,685	\$ 6,170	\$ 1,219
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	50,000	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,178	-	-	50,000	-
Total receipts	<u>5,178</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	64,436	-
Supplies	-	-	-	2,947	-
Other services and charges	2,874	-	126,685	50,754	-
Capital outlay	-	-	-	879	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>2,874</u>	<u>-</u>	<u>126,685</u>	<u>119,016</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,304</u>	<u>-</u>	<u>(126,685)</u>	<u>(19,016)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 9,211</u>	<u>\$ 193,498</u>	<u>\$ -</u>	<u>\$ (12,846)</u>	<u>\$ 1,219</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Drug Free - STOP Grant	93.069 Public Health Emergency	93.041 Adult Protective Svc	93.074 Ebola Grant	Race & Gender Fairness
Cash and investments - beginning	\$ 26,876	\$ 2,412	\$ (36,757)	\$ 9,519	\$ 3,448
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	19,500	4,911	168,273	673	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,300	-	420	-	7,075
Total receipts	22,800	4,911	168,693	673	7,075
Disbursements:					
Personal services	33,800	-	141,405	-	-
Supplies	-	-	79	-	-
Other services and charges	13,130	-	27,066	-	6,921
Capital outlay	2,716	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	49,646	-	168,550	-	6,921
Excess (deficiency) of receipts over disbursements	(26,846)	4,911	143	673	154
Cash and investments - ending	\$ 30	\$ 7,323	\$ (36,614)	\$ 10,192	\$ 3,602

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	JABG Flow Through Grant CC	SHRAB - Archival Assessment &	Drug Free Coalition	TSF Drug Free Coalition	H1N1 Vaccination
Cash and investments - beginning	\$ 808	\$ 5,391	\$ 7,979	\$ 73,820	\$ 492
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	5,124	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	82,766	4,399	-
Total receipts	-	-	82,766	9,523	-
Disbursements:					
Personal services	-	312	1,110	-	-
Supplies	-	-	506	-	-
Other services and charges	-	-	74,254	75,000	-
Capital outlay	-	-	1,010	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	312	76,880	75,000	-
Excess (deficiency) of receipts over disbursements	-	(312)	5,886	(65,477)	-
Cash and investments - ending	\$ 808	\$ 5,079	\$ 13,865	\$ 8,343	\$ 492

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Edward Byrne Memorial-Sheriff	Victim Assistance 16,575	2013 MRC Supplement	Competitive EMA	DUI Task Force
Cash and investments - beginning	\$ 228	\$ 52,732	\$ (1,035)	\$ (736)	\$ (4,122)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	26,416	-	-	16,096
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	26,416	-	-	16,096
Disbursements:					
Personal services	-	69,177	-	-	11,274
Supplies	-	652	-	-	-
Other services and charges	-	1,167	-	-	-
Capital outlay	-	904	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	71,900	-	-	11,274
Excess (deficiency) of receipts over disbursements	-	(45,484)	-	-	4,822
Cash and investments - ending	\$ 228	\$ 7,248	\$ (1,035)	\$ (736)	\$ 700

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	BCC Traffic Enforcement 20.600	4-H/TFC Drug Free Grant	Homeland Security Program-Com	CRI Grant (Health Dept.) 97.05	2010 Foundation
Cash and investments - beginning	\$ (1,003)	\$ 145	\$ 143	\$ 2,060	\$ (4,824)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	21,527	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>21,527</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	17,704	-	-	-	-
Supplies	-	-	-	47	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>17,704</u>	<u>-</u>	<u>-</u>	<u>47</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,823</u>	<u>-</u>	<u>-</u>	<u>(47)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,820</u>	<u>\$ 145</u>	<u>\$ 143</u>	<u>\$ 2,013</u>	<u>\$ (4,824)</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	16.803 JAG Edward Byrne Grant	97.073 State Homeland Security	Probation Grant Fund	97.730201 Act Juv Justice Gran	Totals
Cash and investments - beginning	\$ 208,474	\$ -	\$ -	\$ 6,715	\$ 25,179,094
Receipts:					
Taxes	-	-	-	-	68,426,103
Licenses and permits	-	-	-	-	128,610
Intergovernmental receipts	-	22,124	-	-	11,887,080
Charges for services	-	-	-	-	842,505
Fines and forfeits	-	-	-	-	260,149
Other receipts	-	-	4,000	-	25,309,921
Total receipts	-	22,124	4,000	-	106,854,368
Disbursements:					
Personal services	-	-	-	-	23,092,223
Supplies	-	-	-	-	1,295,325
Other services and charges	-	-	7,267	-	65,634,352
Capital outlay	-	12,150	-	-	8,352,296
Other disbursements	-	-	-	-	7,759,841
Total disbursements	-	12,150	7,267	-	106,134,037
Excess (deficiency) of receipts over disbursements	-	9,974	(3,267)	-	720,331
Cash and investments - ending	\$ 208,474	\$ 9,974	\$ (3,267)	\$ 6,715	\$ 25,899,425

SHELBY COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,435,255</u>	<u>\$ 119,195</u>

OTHER REPORTS

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