

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
SHELBY COUNTY, INDIANA  
January 1, 2018 to December 31, 2018



**FILED**  
08/21/2019



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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	01-01-18 to 12-31-19
President of the County Council	Tony Titus	01-01-18 to 12-31-19



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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, 2018, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2018.

***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, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Supplementary Information*

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

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis 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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated July 18, 2019, 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 solely 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 effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

July 18, 2019



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

TO: THE OFFICIALS OF SHELBY COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Shelby County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement, and have issued our report thereon dated July 18, 2019, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

**Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2018-001 and 2018-002, that we consider to be material weaknesses.

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

**Compliance and Other Matters**


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2018-001.

**Shelby County's Response to Findings**

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

July 18, 2019

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

SHELBY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Sheriffs Commissary	\$ 876	\$ 25,000	\$ 24,906	\$ 970
County General	244,968	12,601,144	12,556,754	289,358
Sheriff Special Accident	29,775	6,736	-	36,511
Campaign Finance Enforcement	200	-	-	200
County Share Edit	1,781,135	1,275,951	738,025	2,319,061
City / Town Court Cost	14,562	11,130	25,692	-
Clerk Perpetuation	124,875	40,613	45,959	119,529
Community Correction 2	18	211,702	206,734	4,986
CTP Community Correction	118,696	50,263	40,000	128,959
Disclosure / Assessor	10,888	5,920	3,919	12,889
Cumulative Bridge	2,375,637	1,236,200	2,210,405	1,401,432
Cum Cap Development	152	361,070	303,085	58,137
Cumulative Courthouse	41,696	-	-	41,696
Co. Drug Free Community Fund	87,736	79,318	87,736	79,318
Emergency Planning	40,041	10,991	5,934	45,098
Extradition Expenses	100	-	-	100
Firearms Training	124,935	11,790	13,665	123,060
Food & Beverage Tax	898,582	527,654	-	1,426,236
Health	29,081	620,421	537,600	111,902
ID Security Protect	29,486	7,089	8,055	28,520
Excess Levy	188,488	-	-	188,488
Health Maintenance	21,941	34,380	10,530	45,791
Local Road & Street	2,906,982	842,518	233,291	3,516,209
PUBLIC SAFETY-COUNTY SHARE	307,256	1,066,573	890,194	483,635
Medical Care/Inmates	43,090	5,004	10,046	38,048
Misdemeanant - Sheriff	76,964	28,680	17,764	87,880
Highway	1,861,958	5,346,011	5,472,656	1,735,313
Plat Book Fees	47,721	13,315	42,005	19,031
Rainy Day	982,605	-	750,630	231,975
Reassessment 2017	(10,625)	511,742	208,639	292,478
Recorders Records Perpetuation	173,173	127,215	29,149	271,239
Shelby Co. Sex & Violent Offen	24,593	4,264	1,037	27,820
Pro Bono Programs	3,781	6,382	3,897	6,266
Excess Taxes	42,191	25,824	39,024	28,991
Surveyor Cornerstone	39,360	35,130	1,530	72,960
Tax Sale Redemption	29,392	32,176	47,508	14,060
Tax Sale Surplus	157,044	191,730	133,987	214,787
Tobacco Settlement-Local Health	63,357	24,255	44,312	43,300
Unsafe Building Fund	1,300	-	-	1,300
E-911 Wireless	63	-	-	63
GAL/Court	-	23,295	23,295	-
GAL/CAPTA	2,500	-	-	2,500
County Auditor Ineligible Dedu	20,278	1,481	474	21,285
Education Fund (Recorder)	20,568	7,117	2,317	25,368
County 911	1,109,933	527,664	369,220	1,268,377
Adult Community Corrections	29,097	118,683	103,141	44,639
Juvenile Probation	7,911	-	-	7,911
Adult Probation Services	201,478	194,833	219,761	176,550
General Drain Improvement	741,060	89,293	94,048	736,305
Foundation Grant EMA	52,569	-	42,918	9,651
FBI Justice Funds	-	4,581	-	4,581
Sheriff - K-9	928	-	260	668
800 MHz Rebanding	15,492	-	-	15,492
Payroll	24,653	2,710,719	2,708,597	26,775
Insurance	1,014,372	5,370,144	4,022,023	2,362,493
457b Sheriff Retirement	3,505	40,962	40,962	3,505

SHELBY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Settlement	21,424	45,257,624	45,240,635	38,413
County Wheel Tax	-	251,624	251,538	86
CVET	-	160,424	160,424	-
FIT	-	410,908	410,908	-
HEA 1001 State Homestead Credit	50	-	-	50
State Fines & Forfeitures	8,663	3,001	11,347	317
Infraction Judgements	2,310	36,517	36,672	2,155
State Highway Fund	-	25	25	-
Special Death Benefit	516	5,130	5,375	271
State Disclosure Fee	396	5,915	5,810	501
Coroners Training & Cont Ed	220	3,874	3,802	292
Interstate Compact-State Share	63	713	775	1
State Mortgage Fee	415	3,830	3,965	280
DLGF Homestead Property Data	-	1,022	-	1,022
Sex and Violent Offender Admin	22	474	599	(103)
Youth Asst. Program	58,798	65,863	58,739	65,922
Education Plate Fee	132	488	488	132
Riverboat Revenue Sharing	(2,459)	129,871	127,412	-
Innkeepers Tax	9,596	286,727	296,220	103
93.563 Prosecutor PCA	2,316	572	327	2,561
Prosecutors ARRA Fund	6,485	-	6,485	-
County IV-D Incentive	58,220	17,759	70,985	4,994
Pros IV-D Incentive	41	-	-	41
93.563 Prosecutor IV-D Oct 99	197,899	30,967	11,617	217,249
93.563 Clerk IV-D Incentive- P	164,142	17,759	21,008	160,893
County Treasurer	1,562,993	1,150,846	1,562,993	1,150,846
Sheriff's Food Account	38,057	406,339	406,362	38,034
Clerk's Trust	858,459	5,384,325	5,572,283	670,501
Inmates Trust Fund #6674456	6,528	353,506	357,927	2,107
Misc. Distributions	234,621	-	-	234,621
Community Corrections	67,484	208,253	270,115	5,622
Health Services Fund	15,212	8,847	4,489	19,570
Assessment & Referral	91,359	105,748	99,916	97,191
Informal Adjustment	13,182	10,323	7,336	16,169
Pre-Trial Diversion	341,015	27,322	36,398	331,939
Law Enforcement Fund	26,096	10,371	8,890	27,577
Jury Pay Fund	(1,183)	5,205	349	3,673
Donation/Sheriff Dept	19,715	377	-	20,092
Sheriff Defib Donationa	70	900	-	970
Prosecutor Donation	1,889	14	-	1,903
Automotive Safety	2	70	70	2
Sheriffs Restitution	11,811	603	-	12,414
Sheriff Work Release	18,358	5,730	15,271	8,817
Seized Property	13	-	-	13
Pros Law Enforcement	104,898	47,158	16,271	135,785
Public Defender Service	87,317	70,887	84,648	73,556
Sheriff Surety Bonds	1,925	10	-	1,935
Project Inc. House Arrest	255,514	561,218	520,223	296,509
Civil Process Fees	874	55,306	44,636	11,544
MADD Impact Fees	2,640	-	-	2,640
CTP Funding	10,651	-	-	10,651
JUVD	-	12,750	5,357	7,393
JISP	8,479	-	-	8,479
DOC -Juv	(4,508)	58,608	41,804	12,296
Community Correction Juv	(2,250)	-	-	(2,250)

SHELBY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Willow Park HMGP	983	-	-	983
Court Reform Grant (Odyssey)	(517)	-	-	(517)
Health Dept. BHP Grant 172-2	2,123	-	-	2,123
Sheriff Drug Free	6,566	10,400	11,784	5,182
Assessor Data Entry Fee	15,631	680	-	16,311
Sheriff Range Fund	913	-	62	851
Sheriff Training Fund	374	-	-	374
Tindall Farm	379,449	72,207	64,004	387,652
Hendricks Street Rentals	56,438	10,460	3,663	63,235
Vending Machine	156	534	219	471
Racino - County	4,380,436	4,882,659	6,523,456	2,739,639
Racino Tax	-	3,472,095	3,472,095	-
Co. Interstate Fees/ Off. Tra	6,610	713	-	7,323
Prosecutor - Notary Fund	1,552	22	-	1,574
Clerk - Passport Envelopes	(5)	1,647	1,483	159
County Fair Grandstands	150,000	100,000	-	250,000
SHERIFF - COMMUNICATION TOWER	2,500	12,898	7,610	7,788
LIT Certified Shares	2,459	6,214,737	6,217,196	-
LIT Public Safety	-	1,379,279	1,379,279	-
LIT Economic Development EDIT	-	1,426,938	1,426,938	-
Bail Alternative Building	2,070	-	-	2,070
Sheriff Continuing Ed	9,211	5,132	3,870	10,473
Build Indiana Fund	193,498	-	-	193,498
Youth Substance Abuse Provention	(12,846)	155,000	118,021	24,133
93.008 NACCHO MRC	1,219	-	1,035	184
Drug Free - STOP Grant	30	-	820	(790)
93.069 Public Health Emergency	7,323	-	6,629	694
93.041 Adult Protective Srvc	(36,614)	155,546	174,422	(55,490)
93.074 Ebola Grant	10,192	-	-	10,192
Race & Gender Fairness	3,602	5,436	6,955	2,083
JABG Flow Through Grant CC	808	-	-	808
SHRAB - Archival Assessment &	5,079	-	-	5,079
Drug Free Coalition	13,865	89,444	84,324	18,985
TSF Drug Free Coalition	8,343	8,539	-	16,882
H1N1 Vaccination	492	-	-	492
Edward Byrne Memorial-Sheriff	228	-	-	228
Victim Assistance 16.575	7,248	20,962	78,704	(50,494)
2013 MRC Supplement	(1,035)	1,035	-	-
Competitive EMA	(736)	-	-	(736)
DUI Task Force	700	10,331	13,514	(2,483)
BCC Traffic Enforcement 20.600	2,820	26,135	24,260	4,695
4-H/TFC Drug Free Grant	145	-	-	145
Homeland Security Program-Com	143	-	9,600	(9,457)
CRI Grant (Health Dept.) 97.05	2,013	-	111	1,902
2010 Foundation	(4,824)	-	-	(4,824)
16.803 JAG Edward Byrne Grant	208,474	-	-	208,474
97.073 State Homeland Security	9,974	-	9,974	-
Probation Grant Fund	(3,267)	3,274	-	7
97.730201 Act Juv Justice Gran	6,715	-	-	6,715
Shelby County Tourism & Visitors Bureau	482,623	474,036	567,321	389,338
Totals	<u>\$ 26,382,048</u>	<u>\$ 108,182,905</u>	<u>\$ 108,359,527</u>	<u>\$ 26,205,426</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.

SHELBY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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 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.

**Note 8. Restatements**

For the year ended December 31, 2018, 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, 2017	Adjustments	Restated Balance January 1, 2018
Shelby County Tourism & Visitor Bureau	\$ -	\$ 482,623	\$ 482,623

**Note 9. 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, 2018

	Sheriffs Commissary	County General	Sheriff Special Accident	Campaign Finance Enforcement	County Share Edit
Cash and investments - beginning	\$ 876	\$ 244,968	\$ 29,775	\$ 200	\$ 1,781,135
Receipts:					
Taxes	-	9,086,831	-	-	-
Licenses and permits	-	103,180	-	-	-
Intergovernmental receipts	-	2,124,713	-	-	-
Charges for services	-	516,006	-	-	-
Fines and forfeits	-	194,696	-	-	-
Other receipts	25,000	575,718	6,736	-	1,275,951
Total receipts	25,000	12,601,144	6,736	-	1,275,951
Disbursements:					
Personal services	24,906	9,458,649	-	-	91,250
Supplies	-	818,071	-	-	2,971
Other services and charges	-	2,122,692	-	-	275,515
Capital outlay	-	157,342	-	-	368,289
Other disbursements	-	-	-	-	-
Total disbursements	24,906	12,556,754	-	-	738,025
Excess (deficiency) of receipts over disbursements	94	44,390	6,736	-	537,926
Cash and investments - ending	\$ 970	\$ 289,358	\$ 36,511	\$ 200	\$ 2,319,061

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	City / Town Court Cost	Clerk Perpetuation	Community Correction 2	CTP Community Correction	Disclosure / Assessor
Cash and investments - beginning	\$ 14,562	\$ 124,875	\$ 18	\$ 118,696	\$ 10,888
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	211,702	15,775	-
Charges for services	11,130	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	40,613	-	34,488	5,920
Total receipts	11,130	40,613	211,702	50,263	5,920
Disbursements:					
Personal services	-	43,680	206,716	-	-
Supplies	-	764	-	-	-
Other services and charges	25,692	-	18	40,000	3,919
Capital outlay	-	1,515	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	25,692	45,959	206,734	40,000	3,919
Excess (deficiency) of receipts over disbursements	(14,562)	(5,346)	4,968	10,263	2,001
Cash and investments - ending	\$ -	\$ 119,529	\$ 4,986	\$ 128,959	\$ 12,889

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Cumulative Bridge	Cum Cap Development	Cumulative Courthouse	Co. Drug Free Community Fund	Emergency Planning
Cash and investments - beginning	\$ 2,375,637	\$ 152	\$ 41,696	\$ 87,736	\$ 40,041
Receipts:					
Taxes	500,362	322,883	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	56,583	36,513	-	-	10,991
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	679,255	1,674	-	79,318	-
Total receipts	1,236,200	361,070	-	79,318	10,991
Disbursements:					
Personal services	-	-	-	-	-
Supplies	213,433	81,313	-	-	14
Other services and charges	439,433	171,577	-	87,736	5,920
Capital outlay	1,557,539	50,195	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,210,405	303,085	-	87,736	5,934
Excess (deficiency) of receipts over disbursements	(974,205)	57,985	-	(8,418)	5,057
Cash and investments - ending	\$ 1,401,432	\$ 58,137	\$ 41,696	\$ 79,318	\$ 45,098

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Extradition Expenses	Firearms Training	Food & Beverage Tax	Health	ID Security Protect
Cash and investments - beginning	\$ 100	\$ 124,935	\$ 898,582	\$ 29,081	\$ 29,486
Receipts:					
Taxes	-	-	-	504,639	-
Licenses and permits	-	-	-	16,085	-
Intergovernmental receipts	-	-	-	57,066	-
Charges for services	-	-	-	42,586	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	11,790	527,654	45	7,089
Total receipts	-	11,790	527,654	620,421	7,089
Disbursements:					
Personal services	-	-	-	462,417	-
Supplies	-	11,600	-	13,795	6,805
Other services and charges	-	1,615	-	61,388	1,250
Capital outlay	-	450	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	13,665	-	537,600	8,055
Excess (deficiency) of receipts over disbursements	-	(1,875)	527,654	82,821	(966)
Cash and investments - ending	\$ 100	\$ 123,060	\$ 1,426,236	\$ 111,902	\$ 28,520

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Excess Levy	Health Maintenance	Local Road & Street	PUBLIC SAFETY-COUNTY SHARE	Medical Care/Inmates
Cash and investments - beginning	\$ 188,488	\$ 21,941	\$ 2,906,982	\$ 307,256	\$ 43,090
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	33,139	730,728	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,241	111,790	1,066,573	5,004
Total receipts	-	34,380	842,518	1,066,573	5,004
Disbursements:					
Personal services	-	-	-	428,348	-
Supplies	-	-	-	21,513	-
Other services and charges	-	10,530	4,320	440,333	10,000
Capital outlay	-	-	228,971	-	46
Other disbursements	-	-	-	-	-
Total disbursements	-	10,530	233,291	890,194	10,046
Excess (deficiency) of receipts over disbursements	-	23,850	609,227	176,379	(5,042)
Cash and investments - ending	\$ 188,488	\$ 45,791	\$ 3,516,209	\$ 483,635	\$ 38,048

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Misdemeanant - Sheriff	Highway	Plat Book Fees	Rainy Day	Reassessment 2017
Cash and investments - beginning	\$ 76,964	\$ 1,861,958	\$ 47,721	\$ 982,605	\$ (10,625)
Receipts:					
Taxes	-	1,097,275	-	-	459,734
Licenses and permits	-	15,412	-	-	-
Intergovernmental receipts	-	4,194,682	-	-	51,988
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	28,680	38,642	13,315	-	20
Total receipts	28,680	5,346,011	13,315	-	511,742
Disbursements:					
Personal services	-	1,653,675	22,500	-	15
Supplies	-	309,415	-	-	-
Other services and charges	17,764	334,549	19,505	-	208,624
Capital outlay	-	3,175,017	-	750,630	-
Other disbursements	-	-	-	-	-
Total disbursements	17,764	5,472,656	42,005	750,630	208,639
Excess (deficiency) of receipts over disbursements	10,916	(126,645)	(28,690)	(750,630)	303,103
Cash and investments - ending	\$ 87,880	\$ 1,735,313	\$ 19,031	\$ 231,975	\$ 292,478

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Recorders Records Perpetuation	Shelby Co. Sex & Violent Offen	Pro Bono Programs	Excess Taxes	Surveyor Cornerstone
Cash and investments - beginning	\$ 173,173	\$ 24,593	\$ 3,781	\$ 42,191	\$ 39,360
Receipts:					
Taxes	-	-	-	25,824	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	127,215	4,264	6,382	-	35,130
Total receipts	127,215	4,264	6,382	25,824	35,130
Disbursements:					
Personal services	3,325	-	3,897	3,952	-
Supplies	11,724	1,037	-	-	-
Other services and charges	14,100	-	-	35,072	1,259
Capital outlay	-	-	-	-	271
Other disbursements	-	-	-	-	-
Total disbursements	29,149	1,037	3,897	39,024	1,530
Excess (deficiency) of receipts over disbursements	98,066	3,227	2,485	(13,200)	33,600
Cash and investments - ending	\$ 271,239	\$ 27,820	\$ 6,266	\$ 28,991	\$ 72,960

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settlement-Local Health	Unsafe Building Fund	E-911 Wireless
Cash and investments - beginning	\$ 29,392	\$ 157,044	\$ 63,357	\$ 1,300	\$ 63
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	2,002	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	30,174	191,730	24,255	-	-
Total receipts	32,176	191,730	24,255	-	-
Disbursements:					
Personal services	-	-	7,312	-	-
Supplies	-	-	-	-	-
Other services and charges	47,508	133,987	37,000	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	47,508	133,987	44,312	-	-
Excess (deficiency) of receipts over disbursements	(15,332)	57,743	(20,057)	-	-
Cash and investments - ending	\$ 14,060	\$ 214,787	\$ 43,300	\$ 1,300	\$ 63

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	<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	\$ 20,278	\$ 20,568	\$ 1,109,933
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	23,295	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,481	7,117	527,664
Total receipts	<u>23,295</u>	<u>-</u>	<u>1,481</u>	<u>7,117</u>	<u>527,664</u>
Disbursements:					
Personal services	-	-	-	-	194,320
Supplies	-	-	474	-	3,935
Other services and charges	23,295	-	-	2,317	93,538
Capital outlay	-	-	-	-	77,427
Other disbursements	-	-	-	-	-
Total disbursements	<u>23,295</u>	<u>-</u>	<u>474</u>	<u>2,317</u>	<u>369,220</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>1,007</u>	<u>4,800</u>	<u>158,444</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ 21,285</u>	<u>\$ 25,368</u>	<u>\$ 1,268,377</u>

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Adult Community Corrections	Juvenile Probation	Adult Probation Services	General Drain Improvement	Foundation Grant EMA
Cash and investments - beginning	\$ 29,097	\$ 7,911	\$ 201,478	\$ 741,060	\$ 52,569
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	109,797	-	-	-	-
Charges for services	-	-	24,018	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	8,886	-	170,815	89,293	-
Total receipts	<u>118,683</u>	<u>-</u>	<u>194,833</u>	<u>89,293</u>	<u>-</u>
Disbursements:					
Personal services	56,744	-	168,003	-	-
Supplies	4,013	-	7,662	-	-
Other services and charges	37,150	-	30,797	94,048	42,918
Capital outlay	1,201	-	13,299	-	-
Other disbursements	4,033	-	-	-	-
Total disbursements	<u>103,141</u>	<u>-</u>	<u>219,761</u>	<u>94,048</u>	<u>42,918</u>
Excess (deficiency) of receipts over disbursements	<u>15,542</u>	<u>-</u>	<u>(24,928)</u>	<u>(4,755)</u>	<u>(42,918)</u>
Cash and investments - ending	<u>\$ 44,639</u>	<u>\$ 7,911</u>	<u>\$ 176,550</u>	<u>\$ 736,305</u>	<u>\$ 9,651</u>

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	FBI Justice Funds	Sheriff - K-9	800 MHz Rebanding	Payroll	Insurance
Cash and investments - beginning	\$ -	\$ 928	\$ 15,492	\$ 24,653	\$ 1,014,372
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,581	-	-	2,710,719	5,370,144
Total receipts	<u>4,581</u>	<u>-</u>	<u>-</u>	<u>2,710,719</u>	<u>5,370,144</u>
Disbursements:					
Personal services	-	-	-	2,549,597	2,722,186
Supplies	-	260	-	-	-
Other services and charges	-	-	-	159,000	1,299,837
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>260</u>	<u>-</u>	<u>2,708,597</u>	<u>4,022,023</u>
Excess (deficiency) of receipts over disbursements	<u>4,581</u>	<u>(260)</u>	<u>-</u>	<u>2,122</u>	<u>1,348,121</u>
Cash and investments - ending	<u>\$ 4,581</u>	<u>\$ 668</u>	<u>\$ 15,492</u>	<u>\$ 26,775</u>	<u>\$ 2,362,493</u>

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	457b Sheriff Retirement	Settlement	County Wheel Tax	CVET	FIT
Cash and investments - beginning	\$ 3,505	\$ 21,424	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	44,906,765	251,624	160,424	410,908
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	254,793	-	-	-
Charges for services	-	63,819	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	40,962	32,247	-	-	-
Total receipts	<u>40,962</u>	<u>45,257,624</u>	<u>251,624</u>	<u>160,424</u>	<u>410,908</u>
Disbursements:					
Personal services	40,962	99,310	-	1,863	3,881
Supplies	-	-	-	-	-
Other services and charges	-	45,141,325	251,538	158,561	407,027
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>40,962</u>	<u>45,240,635</u>	<u>251,538</u>	<u>160,424</u>	<u>410,908</u>
Excess (deficiency) of receipts over disbursements	-	16,989	86	-	-
Cash and investments - ending	<u>\$ 3,505</u>	<u>\$ 38,413</u>	<u>\$ 86</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, 2018

	HEA 1001 State Homestead Credit	State Fines & Forfeitures	Infraction Judgements	State Highway Fund	Special Death Benefit
Cash and investments - beginning	\$ 50	\$ 8,663	\$ 2,310	\$ -	\$ 516
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	3,001	36,517	25	5,130
Total receipts	-	3,001	36,517	25	5,130
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	11,347	36,672	25	5,375
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	11,347	36,672	25	5,375
Excess (deficiency) of receipts over disbursements	-	(8,346)	(155)	-	(245)
Cash and investments - ending	\$ 50	\$ 317	\$ 2,155	\$ -	\$ 271

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	State Disclosure Fee	Coroners Training & Cont Ed	Interstate Compact-State Share	State Mortgage Fee	DLGF Homestead Property Data
Cash and investments - beginning	\$ 396	\$ 220	\$ 63	\$ 415	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	3,874	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,915	-	713	3,830	1,022
Total receipts	<u>5,915</u>	<u>3,874</u>	<u>713</u>	<u>3,830</u>	<u>1,022</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	5,810	3,802	775	3,965	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>5,810</u>	<u>3,802</u>	<u>775</u>	<u>3,965</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>105</u>	<u>72</u>	<u>(62)</u>	<u>(135)</u>	<u>1,022</u>
Cash and investments - ending	<u>\$ 501</u>	<u>\$ 292</u>	<u>\$ 1</u>	<u>\$ 280</u>	<u>\$ 1,022</u>

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Sex and Violent Offender Admin	Youth Asst. Program	Education Plate Fee	Riverboat Revenue Sharing	Innkeepers Tax
Cash and investments - beginning	\$ 22	\$ 58,798	\$ 132	\$ (2,459)	\$ 9,596
Receipts:					
Taxes	-	-	-	569	244,343
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	126,843	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	474	65,863	488	2,459	42,384
Total receipts	474	65,863	488	129,871	286,727
Disbursements:					
Personal services	-	58,739	-	-	-
Supplies	-	-	-	-	99
Other services and charges	599	-	488	127,412	296,121
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	599	58,739	488	127,412	296,220
Excess (deficiency) of receipts over disbursements	(125)	7,124	-	2,459	(9,493)
Cash and investments - ending	\$ (103)	\$ 65,922	\$ 132	\$ -	\$ 103

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	93.563 Prosecutor PCA	Prosecutors ARRA Fund	County IV-D Incentive	Pros IV-D Incentive	93.563 Prosecutor IV-D Oct 99
Cash and investments - beginning	\$ 2,316	\$ 6,485	\$ 58,220	\$ 41	\$ 197,899
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	3,940	-	5,926
Other receipts	572	-	13,819	-	25,041
Total receipts	<u>572</u>	<u>-</u>	<u>17,759</u>	<u>-</u>	<u>30,967</u>
Disbursements:					
Personal services	-	-	70,985	-	7,668
Supplies	-	1,075	-	-	3,639
Other services and charges	327	5,410	-	-	310
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>327</u>	<u>6,485</u>	<u>70,985</u>	<u>-</u>	<u>11,617</u>
Excess (deficiency) of receipts over disbursements	<u>245</u>	<u>(6,485)</u>	<u>(53,226)</u>	<u>-</u>	<u>19,350</u>
Cash and investments - ending	<u>\$ 2,561</u>	<u>\$ -</u>	<u>\$ 4,994</u>	<u>\$ 41</u>	<u>\$ 217,249</u>

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	93.563 Clerk IV-D Incentive- P	County Treasurer	Sheriff's Food Account	Clerk's Trust	Inmates Trust Fund #6674456
Cash and investments - beginning	\$ 164,142	\$ 1,562,993	\$ 38,057	\$ 858,459	\$ 6,528
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	3,940	-	-	-	-
Other receipts	13,819	1,150,846	406,339	5,384,325	353,506
Total receipts	17,759	1,150,846	406,339	5,384,325	353,506
Disbursements:					
Personal services	11,812	-	-	-	-
Supplies	244	-	-	-	-
Other services and charges	7,205	-	-	-	-
Capital outlay	1,747	-	-	-	-
Other disbursements	-	1,562,993	406,362	5,572,283	357,927
Total disbursements	21,008	1,562,993	406,362	5,572,283	357,927
Excess (deficiency) of receipts over disbursements	(3,249)	(412,147)	(23)	(187,958)	(4,421)
Cash and investments - ending	\$ 160,893	\$ 1,150,846	\$ 38,034	\$ 670,501	\$ 2,107

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Misc. Distributions	Community Corrections	Health Services Fund	Assessment & Referral	Informal Adjustment
Cash and investments - beginning	\$ 234,621	\$ 67,484	\$ 15,212	\$ 91,359	\$ 13,182
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	208,146	-	-	-
Charges for services	-	-	8,847	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	107	-	105,748	10,323
Total receipts	-	208,253	8,847	105,748	10,323
Disbursements:					
Personal services	-	270,008	-	97,276	-
Supplies	-	-	4,489	1,323	925
Other services and charges	-	107	-	1,317	6,411
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	270,115	4,489	99,916	7,336
Excess (deficiency) of receipts over disbursements	-	(61,862)	4,358	5,832	2,987
Cash and investments - ending	\$ 234,621	\$ 5,622	\$ 19,570	\$ 97,191	\$ 16,169

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Pre-Trial Diversion	Law Enforcement Fund	Jury Pay Fund	Donation/Sheriff Dept	Sheriff Defib Donationa
Cash and investments - beginning	\$ 341,015	\$ 26,096	\$ (1,183)	\$ 19,715	\$ 70
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	27,322	10,371	5,205	377	900
Total receipts	<u>27,322</u>	<u>10,371</u>	<u>5,205</u>	<u>377</u>	<u>900</u>
Disbursements:					
Personal services	-	-	349	-	-
Supplies	7,471	-	-	-	-
Other services and charges	28,927	8,890	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>36,398</u>	<u>8,890</u>	<u>349</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(9,076)</u>	<u>1,481</u>	<u>4,856</u>	<u>377</u>	<u>900</u>
Cash and investments - ending	<u>\$ 331,939</u>	<u>\$ 27,577</u>	<u>\$ 3,673</u>	<u>\$ 20,092</u>	<u>\$ 970</u>

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Prosecutor Donation	Automotive Safety	Sheriffs Restitution	Sheriff Work Release	Seized Property
Cash and investments - beginning	\$ 1,889	\$ 2	\$ 11,811	\$ 18,358	\$ 13
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	14	70	603	5,730	-
Total receipts	<u>14</u>	<u>70</u>	<u>603</u>	<u>5,730</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	6,327	-
Other services and charges	-	70	-	4,300	-
Capital outlay	-	-	-	4,644	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>70</u>	<u>-</u>	<u>15,271</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>14</u>	<u>-</u>	<u>603</u>	<u>(9,541)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,903</u>	<u>\$ 2</u>	<u>\$ 12,414</u>	<u>\$ 8,817</u>	<u>\$ 13</u>

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Pros Law Enforcement	Public Defender Service	Sheriff Surety Bonds	Project Inc. House Arrest	Civil Process Fees
Cash and investments - beginning	\$ 104,898	\$ 87,317	\$ 1,925	\$ 255,514	\$ 874
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	49,643	70
Other receipts	47,158	70,887	10	511,575	55,236
Total receipts	47,158	70,887	10	561,218	55,306
Disbursements:					
Personal services	-	39,427	-	284,478	44,566
Supplies	-	-	-	11,957	-
Other services and charges	5,342	44,189	-	183,614	70
Capital outlay	10,929	1,032	-	40,174	-
Other disbursements	-	-	-	-	-
Total disbursements	16,271	84,648	-	520,223	44,636
Excess (deficiency) of receipts over disbursements	30,887	(13,761)	10	40,995	10,670
Cash and investments - ending	\$ 135,785	\$ 73,556	\$ 1,935	\$ 296,509	\$ 11,544

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	MADD Impact Fees	CTP Funding	JUVD	JISP	DOC -Juv
Cash and investments - beginning	\$ 2,640	\$ 10,651	\$ -	\$ 8,479	\$ (4,508)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	12,750	-	58,608
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	12,750	-	58,608
Disbursements:					
Personal services	-	-	-	-	5,451
Supplies	-	-	532	-	-
Other services and charges	-	-	4,825	-	36,353
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	5,357	-	41,804
Excess (deficiency) of receipts over disbursements	-	-	7,393	-	16,804
Cash and investments - ending	\$ 2,640	\$ 10,651	\$ 7,393	\$ 8,479	\$ 12,296

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Community Correction Juv	Willow Park HMGP	Court Reform Grant (Odyssey)	Health Dept. BHP Grant 172-2	Sheriff Drug Free
Cash and investments - beginning	\$ (2,250)	\$ 983	\$ (517)	\$ 2,123	\$ 6,566
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	10,400
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	10,400
Disbursements:					
Personal services	-	-	-	-	11,784
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	11,784
Excess (deficiency) of receipts over disbursements	-	-	-	-	(1,384)
Cash and investments - ending	\$ (2,250)	\$ 983	\$ (517)	\$ 2,123	\$ 5,182

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Assessor Data Entry Fee	Sheriff Range Fund	Sheriff Training Fund	Tindall Farm	Hendricks Street Rentals
Cash and investments - beginning	\$ 15,631	\$ 913	\$ 374	\$ 379,449	\$ 56,438
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	67,823	9,985
Fines and forfeits	-	-	-	-	-
Other receipts	680	-	-	4,384	475
Total receipts	680	-	-	72,207	10,460
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	62	-	-	-
Other services and charges	-	-	-	64,004	3,663
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	62	-	64,004	3,663
Excess (deficiency) of receipts over disbursements	680	(62)	-	8,203	6,797
Cash and investments - ending	\$ 16,311	\$ 851	\$ 374	\$ 387,652	\$ 63,235

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Vending Machine	Racino - County	Racino Tax	Co. Interstate Fees/ Off. Tra	Prosecutor - Notary Fund
Cash and investments - beginning	\$ 156	\$ 4,380,436	\$ -	\$ 6,610	\$ 1,552
Receipts:					
Taxes	-	-	3,472,095	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	3,701,330	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	534	1,181,329	-	713	22
Total receipts	534	4,882,659	3,472,095	713	22
Disbursements:					
Personal services	-	4,778,284	-	-	-
Supplies	219	-	-	-	-
Other services and charges	-	1,309,147	3,472,095	-	-
Capital outlay	-	385,675	-	-	-
Other disbursements	-	50,350	-	-	-
Total disbursements	219	6,523,456	3,472,095	-	-
Excess (deficiency) of receipts over disbursements	315	(1,640,797)	-	713	22
Cash and investments - ending	\$ 471	\$ 2,739,639	\$ -	\$ 7,323	\$ 1,574

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Clerk - Passport Envelopes	County Fair Grandstands	SHERIFF - COMMUNICATION TOWER	LIT Certified Shares
Cash and investments - beginning	\$ (5)	\$ 150,000	\$ 2,500	\$ 2,459
Receipts:				
Taxes	-	-	-	6,214,737
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	1,647	100,000	12,898	-
Total receipts	1,647	100,000	12,898	6,214,737
Disbursements:				
Personal services	-	-	-	39,082
Supplies	1,483	-	-	-
Other services and charges	-	-	7,610	6,178,114
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	1,483	-	7,610	6,217,196
Excess (deficiency) of receipts over disbursements	164	100,000	5,288	(2,459)
Cash and investments - ending	\$ 159	\$ 250,000	\$ 7,788	\$ -

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	LIT Public Safety	LIT Economic Development EDIT	Bail Alternative Building	Sheriff Continuing Ed	Build Indiana Fund
Cash and investments - beginning	\$ -	\$ -	\$ 2,070	\$ 9,211	\$ 193,498
Receipts:					
Taxes	1,379,279	1,426,938	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	5,132	-
Total receipts	1,379,279	1,426,938	-	5,132	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,379,279	1,426,938	-	3,870	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,379,279	1,426,938	-	3,870	-
Excess (deficiency) of receipts over disbursements	-	-	-	1,262	-
Cash and investments - ending	\$ -	\$ -	\$ 2,070	\$ 10,473	\$ 193,498

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Youth Substance Abuse Prevention	93.008 NACCHO MRC	Drug Free - STOP Grant	93.069 Public Health Emergency	93.041 Adult Protective Svc
Cash and investments - beginning	\$ (12,846)	\$ 1,219	\$ 30	\$ 7,323	\$ (36,614)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	155,546
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	155,000	-	-	-	-
Total receipts	155,000	-	-	-	155,546
Disbursements:					
Personal services	77,612	-	-	-	154,080
Supplies	1,841	-	-	-	259
Other services and charges	38,559	1,035	820	6,629	20,083
Capital outlay	9	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	118,021	1,035	820	6,629	174,422
Excess (deficiency) of receipts over disbursements	36,979	(1,035)	(820)	(6,629)	(18,876)
Cash and investments - ending	\$ 24,133	\$ 184	\$ (790)	\$ 694	\$ (55,490)

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	93.074 Ebola Grant	Race & Gender Fairness	JABG Flow Through Grant CC	SHRAB - Archival Assessment &	Drug Free Coalition
Cash and investments - beginning	\$ 10,192	\$ 3,602	\$ 808	\$ 5,079	\$ 13,865
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	5,436	-	-	1,708
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	87,736
Total receipts	-	5,436	-	-	89,444
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	6,955	-	-	84,324
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	6,955	-	-	84,324
Excess (deficiency) of receipts over disbursements	-	(1,519)	-	-	5,120
Cash and investments - ending	\$ 10,192	\$ 2,083	\$ 808	\$ 5,079	\$ 18,985

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	TSF Drug Free Coalition	H1N1 Vaccanation	Edward Byrne Memorial-Sheriff	Victim Assistance 16,575	2013 MRC Suppliment
Cash and investments - beginning	\$ 8,343	\$ 492	\$ 228	\$ 7,248	\$ (1,035)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	7,685	-	-	20,962	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	854	-	-	-	1,035
Total receipts	8,539	-	-	20,962	1,035
Disbursements:					
Personal services	-	-	-	76,733	-
Supplies	-	-	-	525	-
Other services and charges	-	-	-	1,446	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	78,704	-
Excess (deficiency) of receipts over disbursements	8,539	-	-	(57,742)	1,035
Cash and investments - ending	\$ 16,882	\$ 492	\$ 228	\$ (50,494)	\$ -

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Competitive EMA	DUI Task Force	BCC Traffic Enforcement 20.600	4-H/TFC Drug Free Grant	Homeland Security Program-Com
Cash and investments - beginning	\$ (736)	\$ 700	\$ 2,820	\$ 145	\$ 143
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	10,331	24,986	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,149	-	-
Total receipts	-	10,331	26,135	-	-
Disbursements:					
Personal services	-	13,514	24,260	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	9,600
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	13,514	24,260	-	9,600
Excess (deficiency) of receipts over disbursements	-	(3,183)	1,875	-	(9,600)
Cash and investments - ending	\$ (736)	\$ (2,483)	\$ 4,695	\$ 145	\$ (9,457)

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	CRI Grant (Health Dept.) 97.05	2010 Foundation	16.803 JAG Edward Byrne Grant	97.073 State Homeland Security
Cash and investments - beginning	\$ 2,013	\$ (4,824)	\$ 208,474	\$ 9,974
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	-	-	-	-
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	45	-	-	9,974
Capital outlay	66	-	-	-
Other disbursements	-	-	-	-
Total disbursements	111	-	-	9,974
Excess (deficiency) of receipts over disbursements	(111)	-	-	(9,974)
Cash and investments - ending	\$ 1,902	\$ (4,824)	\$ 208,474	\$ -

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Probation Grant Fund	97.730201 Act Juv Justice Gran	Shelby County Tourism & Visitors Bureau	Totals
Cash and investments - beginning	\$ (3,267)	\$ 6,715	\$ 482,623	\$ 26,382,048
Receipts:				
Taxes	-	-	-	70,465,230
Licenses and permits	-	-	-	134,677
Intergovernmental receipts	-	-	474,036	12,732,534
Charges for services	-	-	-	748,088
Fines and forfeits	-	-	-	258,215
Other receipts	3,274	-	-	23,844,161
Total receipts	3,274	-	474,036	108,182,905
Disbursements:				
Personal services	-	-	-	24,313,616
Supplies	-	-	-	1,551,269
Other services and charges	-	-	-	67,146,905
Capital outlay	-	-	-	6,826,468
Other disbursements	-	-	567,321	8,521,269
Total disbursements	-	-	567,321	108,359,527
Excess (deficiency) of receipts over disbursements	3,274	-	(93,285)	(83,337)
Cash and investments - ending	\$ 7	\$ 6,715	\$ 389,338	\$ 26,205,426

SHELBY COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 664,560</u>	<u>\$ 220,491</u>

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

TO: THE OFFICIALS OF SHELBY COUNTY, INDIANA

**Report on Compliance for the Major Federal Program**

We have audited Shelby County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2018. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

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

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

***Opinion on the Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2018.

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


**Report on Internal Control over Compliance**

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

July 18, 2019

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

SHELBY COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2018

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Justice</u>					
Crime Victim Assistance Victim Assistance	Indiana Criminal Justice Institute	16.575	D3-16-10529	\$ -	\$ 20,962
Total - Department of Justice				-	20,962
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation	20.205	DES 100361 DES 600118 DES 1500290 DES 1592859	- - - -	114,809 59,957 143,629 17,625
Total - Highway Planning and Construction Cluster				-	336,020
Highway Safety Cluster State and Community Highway Safety OPO	Indiana Criminal Justice Institute	20.600	EDS# D3-18-11929	-	22,535
Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Task Force	Indiana Criminal Justice Institute	20.601	EDS# D3-18-12067	-	9,916
Total - Highway Safety Cluster				-	32,451
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	Indiana Criminal Justice Institute	20.608	EDS# D3-18-12067	-	2,866
Total - Department of Transportation				-	371,337
<u>Department of Health and Human Services</u>					
Child Support Enforcement Prosecutor Expenditures Clerk Expenditures Indirect Costs IV-D Incentive Prosecutor Incentive Clerk Incentive	Indiana Department of Child Services	93.563	FY 2018 FY 2018 FY 2018 FY 2018 FY 2018 FY 2018	- - - - - -	159,501 45,163 53,756 70,985 11,617 21,008
Total - Child Support Enforcement				-	362,030
Total - Department of Health and Human Services				-	362,030
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants 2017 Emergency Management Performance Grant	Indiana Department of Homeland Security	97.042	38517 RFE 62036	-	22,750
Total - Emergency Management Performance Grants				-	22,750
Total - Department of Homeland Security				-	22,750
Total federal awards expended				\$ -	\$ 777,079

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

SHELBY COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2018. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

**Note 2. Summary of Significant Accounting Policies**

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

SHELBY COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I - Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major program:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

Identification of Major Program and type of auditor's report issued on compliance for it:

<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
Highway Planning and Construction Cluster	Unmodified
Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	no

**Section II - Financial Statement Findings**

**FINDING 2018-001**

Subject: Preparation of the Schedule of Expenditures of Federal Awards  
Audit Findings: Material Weakness, Noncompliance

*Condition*

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

The County had not established effective internal controls over the federal award information entered into the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the SEFA. One employee prepared and entered the federal award information entered into Gateway without evidence of a control in place to detect and correct errors prior to submission.

SHELBY COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Context*

Due to the lack of controls, the SEFA contained the following errors:

1. The Highway Planning and Construction Cluster expenditures were omitted, which understated federal expenditures by \$336,020.
2. The Highway Safety Cluster expenditures were overstated by \$1,149.
3. The Child Support Enforcement program expenditures were omitted, which understated federal expenditures by \$362,030.
4. The expenditures for nine state-funded grants were included, which overstated federal expenditures by \$856,606.

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

*Criteria*

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

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

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

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

2 CFR 200.508 states in part:

"The auditee must: . . .

- (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

SHELBY COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

2 CFR 200.510(b) states:

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

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

*Cause*

The County's management had not established a system of internal control that would have ensured proper reporting of the SEFA.

*Effect*

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

*Recommendation*

We recommended that the County's management establish controls related to the preparation of the SEFA.

SHELBY COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Views of Responsible Officials*

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

**FINDING 2018-002**

Subject: Financial Transactions and Reporting  
Audit Finding: Material Weakness

*Condition*

There were deficiencies in the internal control system of the County related to financial transactions and reporting.

The County had not established effective internal controls over the financial information entered into the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the Annual Financial Report (AFR). One employee prepared the financial information and entered it into Gateway without evidence of a control in place to detect and correct errors prior to submission.

*Context*

The lack of controls was a systemic issue, which occurred throughout the audit period.

*Criteria*

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

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

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

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

*Cause*

Management of the County had not established a proper system of internal control related to financial transactions and reporting.

SHELBY COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Effect*

The failure to establish controls could have enabled material misstatements or irregularities in the AFR to occur and remain undetected.

*Recommendation*

We recommended that the County establish a system of internal controls related to financial transactions and reporting.

*Views of Responsible Officials*

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

**Section III - Federal Award Findings and Questioned Costs**

No matters are reportable.

AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.



AMY L GLACKMAN  
SHELBY COUNTY  
AUDITOR

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

CORRECTIVE ACTION PLAN

**FINDING 2018-001**

Contact Person Responsible for Corrective Action: Amy L Glackman  
Contact Phone Number: (317) 392-6310

Views of Responsible Official: We concur with the finding

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

Anticipated Completion Date: February 2018 for the year of 2019

**FINDING 2018-002**

Contact Person Responsible for Corrective Action: Amy L Glackman  
Contact Phone Number: (317) 392-6310

Views of Responsible Official: We concur with the finding

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

Anticipated Completion Date: February 2018 for the year of 2019

Amy L Glackman  
(Signature)

County Auditor  
(Title)

June 6, 2019

#### 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/>.