

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

FINANCIAL STATEMENT AUDIT REPORT

OF

SHELBY COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**  
03/17/2022



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Amy Glackman	01-01-19 to 12-31-22
County Treasurer	Kathy A. Plunkett	01-01-19 to 12-31-22
Clerk of the Circuit Court	Jill Taylor	01-01-19 to 12-31-22
County Sheriff	Louie Koch	01-01-19 to 12-31-22
County Recorder	Tawnya J. Williams	01-01-19 to 12-31-22
President of the Board of County Commissioners	Kevin Nigh	01-01-19 to 12-31-22
President of the County Council	Tony Titus	01-01-19 to 12-31-22



## 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, 2019, 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 the 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, 2019.

***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, 2019, 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, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement, and, accordingly, we express no opinion on them.



Beth Kelley, CPA, CFE  
Deputy State Examiner

March 14, 2022

## 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, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
County Treasurer	\$ 1,150,846	\$ 1,582,706	\$ 1,150,846	\$ 1,582,706
Inmates Trust Fund #6674456	2,001	296,063	293,997	4,067
Commissary	970	25,024	24,844	1,150
Clerk's Trust	670,501	6,978,136	7,016,366	632,271
Sheriff's Food Account	38,034	328,045	330,938	35,141
Sheriff's Commissary	174,819	282,837	404,387	53,269
County General	289,358	14,517,286	13,308,403	1,498,241
Sheriff Special Accident	36,511	6,745	-	43,256
Campaign Finance Enforcement	200	-	-	200
County Share Edit	2,319,061	1,075,058	749,690	2,644,429
City / Town Court Cost	-	13,417	13,417	-
Clerk Perpetuation	119,529	37,238	46,867	109,900
Community Correction 2	4,986	327,140	332,116	10
CTP Community Correction	128,959	50,588	-	179,547
Disclosure / Assessor	12,889	6,415	5,135	14,169
Cumulative Bridge	1,401,432	671,926	673,343	1,400,015
Cum Cap Development	58,137	811,646	842,524	27,259
Cumulative Courthouse	41,696	-	-	41,696
Co. Drug Free Community Fund	79,318	78,438	79,318	78,438
Emergency Planning	45,098	6,095	4,944	46,249
Extradition Expenses	100	-	75	25
Firearms Training	123,060	11,420	41,628	92,852
Food & Beverage Tax	1,426,236	522,291	1,350,000	598,527
Health	111,902	637,837	540,869	208,870
ID Security Protect	28,520	6,966	8,480	27,006
Excess Levy	188,488	-	-	188,488
Health Maintenance	45,791	51,072	31,474	65,389
Local Road & Street	3,516,209	740,237	711,100	3,545,346
PUBLIC SAFETY-COUNTY SHARE	483,635	1,105,168	1,233,620	355,183
Medical Care/Inmates	38,048	4,502	-	42,550
Misdemeanant - Sheriff	87,880	28,680	7,017	109,543
Highway	1,735,313	5,801,127	6,019,873	1,516,567
Plat Book Fees	19,031	19,195	10,010	28,216
Shelby County Tourism & Visitors Bureau	389,338	372,107	387,003	374,442
Rainy Day	231,975	-	-	231,975
Reassessment 2017	292,478	212,594	229,331	275,741
Recorders Records Perpetuation	271,239	134,905	44,706	361,438
Shelby Co. Sex & Violent Offen	27,820	4,425	1,009	31,236
ADR	6,266	5,300	-	11,566
Excess Taxes	28,991	21,418	21,234	29,175
Surveyor Cornerstone	72,960	34,340	2,415	104,885
Tax Sale Redemption	14,060	66,629	58,813	21,876
Tax Sale Surplus	214,787	403,115	102,240	515,662
Tobacco Settlement-Local Healt	43,300	12,128	47,489	7,939
Unsafe Building Fund	1,300	-	-	1,300
16.588 STOP Domestic Violence	-	-	21,909	(21,909)
E-911 Wireless	63	-	-	63
GAL/Court	-	34,719	34,719	-
GAL/CAPTA	2,500	-	-	2,500
County Auditor Ineligible Dedu	21,285	772	11,129	10,928
Education Fund (Recorder)	25,368	6,966	778	31,556
County 911	1,268,377	803,452	1,020,277	1,051,552
Adult Community Corrections	44,639	110,140	124,097	30,682
Juvenile Probation	7,911	-	-	7,911
Adult Probation Services	176,550	191,987	225,563	142,974
General Drain Improvement	736,305	178,224	72,768	841,761
Foundation Grant EMA	9,651	-	-	9,651
FBI Justice Funds	4,581	-	-	4,581
Sheriff - K-9	668	8,398	6,731	2,335
800 MHz Rebanding	15,492	-	-	15,492
Payroll	26,775	2,929,017	2,927,118	28,674
Insurance	2,362,493	4,339,072	5,197,672	1,503,893
457b Sheriff Retirement	3,505	11,709	11,709	3,505
Settlement	38,413	46,043,981	46,030,280	52,114
County Wheel Tax	86	554,694	554,764	16
CVET	-	195,288	195,288	-
FIT	-	536,482	536,482	-
HEA 1001 State Homestead Credi	50	-	-	50
State Fines & Forfeitures	317	12,177	12,480	14
Infraction Judgements	2,155	32,463	31,991	2,627
Special Death Benefit	271	4,930	4,880	321
State Disclosure Fee	501	5,910	6,015	396
Coroners Training & Cont Ed	292	4,140	4,097	335
Interstate Compact-State Share	1	343	250	94
State Mortgage Fee	280	4,188	4,103	365
DLGF Homestead Property Data	1,022	-	1,022	-
Sex and Violent Offender Admin	(103)	492	368	21
Youth Asst. Program	65,922	-	70,745	(4,823)
Education Plate Fee	132	450	413	169
Riverboat Revenue Sharing	-	127,412	127,412	-
Innkeepers Tax	103	327,550	326,900	753
93.563 Prosecutor PCA	2,561	53	30	2,584
County IV-D Incentive	4,994	92,679	51,194	46,479
Pros IV-D Incentive	41	-	-	41
93.563 Prosecutor IV-D Oct 99	217,249	26,596	86,709	157,136

SHELBY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-19			12-31-19
93.563 Clerk IV-D Incentive- P	160,893	17,679	21,977	156,595
Misc. Distributions	234,621	-	-	234,621
Community Corrections	5,622	81,103	78,447	8,278
Health Services Fund	19,570	26,319	39,633	6,256
Assessment & Referral	97,191	102,270	105,201	94,260
Informal Adjustment	16,169	8,527	7,336	17,360
Pre-Trial Diversion	331,939	39,152	41,445	329,646
Law Enforcement Fund	27,577	9,495	33,234	3,838
Jury Pay Fund	3,673	6,078	-	9,751
Donation/Sheriff Dept	20,092	5,351	10,351	15,092
Sheriff Defib Donation	970	-	-	970
Prosecutor Donation	1,903	-	-	1,903
Automotive Safety	2	-	-	2
Sheriffs Restitution	12,414	2,775	-	15,189
Sheriff Work Release	8,817	-	-	8,817
Seized Property	13	-	-	13
Pros Law Enforcement	135,785	11,879	16,653	131,011
Public Defender Service	73,556	60,248	113,133	20,671
Sheriff Surety Bonds	1,935	-	-	1,935
Project Inc. House Arrest	296,509	430,299	612,626	114,182
Civil Process Fees	11,544	53,015	53,898	10,661
MADD Impact Fees	2,640	-	-	2,640
CTP Funding	10,651	-	-	10,651
JUVD	7,393	13,315	11,419	9,289
JISP	8,479	-	-	8,479
DOC -Juv	12,296	21,978	34,274	-
Community Correction Juv	(2,250)	-	-	(2,250)
Willow Park HMGP	983	-	-	983
Court Reform Grant (Odyssey)	(517)	-	-	(517)
Health Dept. BHP Grant 172-2	2,123	-	-	2,123
Sheriff Drug Free	5,182	10,500	4,588	11,094
Assessor Data Entry Fee	16,311	575	-	16,886
Sheriff Range Fund	851	-	250	601
Sheriff Training Fund	374	676	629	421
Tindall Farm	387,652	69,174	64,779	392,047
Hendricks Street Rentals	63,235	9,860	55,956	17,139
Vending Machine	471	150	42	579
Racino - County	2,739,639	4,287,889	3,369,940	3,657,588
Racino Tax	-	3,941,153	3,941,153	-
Co. Interstate Fees/ Off. Tra	7,323	343	1,760	5,906
Prosecutor - Notary Fund	1,574	-	-	1,574
Clerk - Passport Envelopes	159	1,362	1,521	-
County Fair Grandstands	250,000	-	-	250,000
SHERIFF - COMMUNICATION TOWER	7,788	13,285	-	21,073
LIT Certified Shares	-	6,297,610	6,297,610	-
LIT Public Safety	-	1,400,293	1,400,293	-
LIT Economic Development EDIT	-	1,440,384	1,440,384	-
Bail Alternative Building	2,070	-	-	2,070
Sheriff Continuing Ed	10,473	29,559	18,226	21,806
Build Indiana Fund	193,498	-	-	193,498
Youth Substance Abuse Prevention	24,133	100,000	111,949	12,184
93.008 NACCHO MRC	184	-	-	184
Drug Free - STOP Grant	(790)	-	-	(790)
93.069 Public Health Emergency	694	-	-	694
93.041 Adult Protective Svc	(55,490)	184,512	166,859	(37,837)
93.074 Ebola Grant	10,192	-	673	9,519
Race & Gender Fairness	2,083	4,556	5,916	723
JABG Flow Through Grant CC	808	-	-	808
SHRAB - Archival Assessment &	5,079	-	-	5,079
Indiana State Opioid Response	-	60,000	-	60,000
Drug Free Coalition	18,985	79,318	74,981	23,322
TSF Drug Free Coalition	16,882	8,267	-	25,149
EMA- Drone Camera CFDA 97.0042	-	-	16,199	(16,199)
EMA-Gas Mask CFDA 97.042	-	-	18,786	(18,786)
H1N1 Vaccination	492	-	-	492
Edward Byrne Memorial-Sheriff	228	-	-	228
Victim Assistance 16.575	(50,494)	45,733	77,944	(82,705)
2013 MRC Supplement	-	6,698	6,698	-
Competitive EMA	(736)	-	-	(736)
DUI Task Force	(2,483)	11,695	11,084	(1,872)
BCC Traffic Enforcement 20.600	4,695	17,110	19,144	2,661
4-H/TFC Drug Free Grant	145	-	-	145
Homeland Security Program-Com	(9,457)	4,600	8,560	(13,417)
CRI Grant (Health Dept.) 97.05	1,902	31,643	1,764	31,781
2010 Foundation	(4,824)	-	-	(4,824)
16.803 JAG Edward Byrne Grant	208,474	-	-	208,474
97.073 State Homeland Security	-	3,647	8,841	(5,194)
Probation Grant Fund	7	-	-	7
97.730201 Act Juv Justice Grant	6,715	-	-	6,715
Totals	\$ 26,380,139	\$ 112,824,618	\$ 112,131,570	\$ 27,073,187

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

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

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

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

*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, 2019, 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	Balance as of December 31, 2018	Prior Period Adjustment	Balance as of January 1, 2019
Sheriff's Commissary	\$ -	\$ 174,819	\$ 174,819

**Note 9. Subsequent Events**

On May 7, 2020, the County issued Shelby County General Obligation Bonds in the amount of \$5,000,000 for the purpose of building construction and renovations. Semiannual lease payments began in 2021.

On November 24, 2021, the County issued Shelby County, Indiana Redevelopment District Bonds in the amount of \$8,000,000 for the purpose of Economic Development and Redevelopment in the Northwest Shelby County Economic Development Area. Semiannual lease payments will start in July of 2022.

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#### 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, 2019

	County Treasurer	Inmates Trust Fund #6674456	Commissary	Clerk's Trust	Sheriff's Food Account	Sheriff's Commissary	County General	Sheriff Special Accident
Cash and investments - beginning	\$ 1,150,846	\$ 2,001	\$ 970	\$ 670,501	\$ 38,034	\$ 174,819	\$ 289,358	\$ 36,511
Receipts:								
Taxes	1,582,706	-	-	-	-	-	9,574,537	-
Licenses and permits	-	-	-	-	-	-	88,944	-
Intergovernmental receipts	-	-	-	-	-	-	2,228,168	-
Charges for services	-	-	-	-	-	-	911,588	-
Fines and forfeits	-	-	-	-	-	-	391,240	-
Other receipts	-	296,063	25,024	6,978,136	328,045	282,837	1,322,809	6,745
Total receipts	1,582,706	296,063	25,024	6,978,136	328,045	282,837	14,517,286	6,745
Disbursements:								
Personal services	-	-	24,844	-	-	-	9,836,771	-
Supplies	-	-	-	-	-	-	780,382	-
Other services and charges	-	-	-	-	-	-	2,562,739	-
Capital outlay	-	-	-	-	-	-	128,511	-
Other disbursements	1,150,846	293,997	-	7,016,366	330,938	404,387	-	-
Total disbursements	1,150,846	293,997	24,844	7,016,366	330,938	404,387	13,308,403	-
Excess (deficiency) of receipts over disbursements	431,860	2,066	180	(38,230)	(2,893)	(121,550)	1,208,883	6,745
Cash and investments - ending	\$ 1,582,706	\$ 4,067	\$ 1,150	\$ 632,271	\$ 35,141	\$ 53,269	\$ 1,498,241	\$ 43,256

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Campaign Finance Enforcement	County Share Edit	City / Town Court Cost	Clerk Perpetuation	Community Correction 2	CTP Community Correction	Disclosure / Assessor
Cash and investments - beginning	\$ 200	\$ 2,319,061	\$ -	\$ 119,529	\$ 4,986	\$ 128,959	\$ 12,889
Receipts:							
Taxes	-	9,910	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	327,133	39,400	-
Charges for services	-	-	13,417	117	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,065,148	-	37,121	7	11,188	6,415
Total receipts	-	1,075,058	13,417	37,238	327,140	50,588	6,415
Disbursements:							
Personal services	-	95,886	-	44,686	332,116	-	-
Supplies	-	2,214	-	326	-	-	-
Other services and charges	-	207,062	13,417	-	-	-	5,135
Capital outlay	-	444,528	-	1,855	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	749,690	13,417	46,867	332,116	-	5,135
Excess (deficiency) of receipts over disbursements	-	325,368	-	(9,629)	(4,976)	50,588	1,280
Cash and investments - ending	\$ 200	\$ 2,644,429	\$ -	\$ 109,900	\$ 10	\$ 179,547	\$ 14,169

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Cumulative Bridge	Cum Cap Development	Cumulative Courthouse	Co. Drug Free Community Fund	Emergency Planning	Extradition Expenses	Firearms Training
Cash and investments - beginning	\$ 1,401,432	\$ 58,137	\$ 41,696	\$ 79,318	\$ 45,098	\$ 100	\$ 123,060
Receipts:							
Taxes	506,599	720,930	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	58,709	83,547	-	-	6,095	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	106,618	7,169	-	78,438	-	-	11,420
Total receipts	671,926	811,646	-	78,438	6,095	-	11,420
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	132,524	66,404	-	-	4,320	-	39,843
Other services and charges	185,210	196,171	-	79,318	27	75	1,785
Capital outlay	355,609	579,949	-	-	597	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	673,343	842,524	-	79,318	4,944	75	41,628
Excess (deficiency) of receipts over disbursements	(1,417)	(30,878)	-	(880)	1,151	(75)	(30,208)
Cash and investments - ending	\$ 1,400,015	\$ 27,259	\$ 41,696	\$ 78,438	\$ 46,249	\$ 25	\$ 92,852

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Food & Beverage Tax	Health	ID Security Protect	Excess Levy	Health Maintenance	Local Road & Street	PUBLIC SAFETY-COUNTY SHARE
Cash and investments - beginning	\$ 1,426,236	\$ 111,902	\$ 28,520	\$ 188,488	\$ 45,791	\$ 3,516,209	\$ 483,635
Receipts:							
Taxes	-	519,589	-	-	-	-	-
Licenses and permits	-	17,735	-	-	-	-	-
Intergovernmental receipts	-	60,214	-	-	28,697	740,018	1,652
Charges for services	-	38,678	-	-	2,869	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	522,291	1,621	6,966	-	19,506	219	1,103,516
Total receipts	522,291	637,837	6,966	-	51,072	740,237	1,105,168
Disbursements:							
Personal services	550,000	460,393	-	-	-	-	337,485
Supplies	-	16,211	-	-	-	-	88,212
Other services and charges	800,000	64,265	8,480	-	3,436	4,539	796,070
Capital outlay	-	-	-	-	28,038	706,561	11,853
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,350,000	540,869	8,480	-	31,474	711,100	1,233,620
Excess (deficiency) of receipts over disbursements	(827,709)	96,968	(1,514)	-	19,598	29,137	(128,452)
Cash and investments - ending	\$ 598,527	\$ 208,870	\$ 27,006	\$ 188,488	\$ 65,389	\$ 3,545,346	\$ 355,183

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Medical Care/Inmates	Misdemeanant - Sheriff	Highway	Plat Book Fees	Shelby County Tourism & Visitors Bureau	Rainy Day	Reassessment 2017
Cash and investments - beginning	\$ 38,048	\$ 87,880	\$ 1,735,313	\$ 19,031	\$ 389,338	\$ 231,975	\$ 292,478
Receipts:							
Taxes	-	-	1,204,174	-	-	-	190,516
Licenses and permits	-	-	12,666	-	-	-	-
Intergovernmental receipts	-	-	4,192,423	-	-	-	22,078
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	28,680	-	-	-	-	-
Other receipts	4,502	-	391,864	19,195	372,107	-	-
Total receipts	4,502	28,680	5,801,127	19,195	372,107	-	212,594
Disbursements:							
Personal services	-	-	1,708,175	10,000	-	-	38
Supplies	-	-	269,264	-	-	-	725
Other services and charges	-	7,017	1,092,420	10	-	-	228,568
Capital outlay	-	-	2,950,014	-	-	-	-
Other disbursements	-	-	-	-	387,003	-	-
Total disbursements	-	7,017	6,019,873	10,010	387,003	-	229,331
Excess (deficiency) of receipts over disbursements	4,502	21,663	(218,746)	9,185	(14,896)	-	(16,737)
Cash and investments - ending	\$ 42,550	\$ 109,543	\$ 1,516,567	\$ 28,216	\$ 374,442	\$ 231,975	\$ 275,741

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Recorders Records Perpetuation	Shelby Co. Sex & Violent Offen	ADR	Excess Taxes	Surveyor Cornerstone	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 271,239	\$ 27,820	\$ 6,266	\$ 28,991	\$ 72,960	\$ 14,060	\$ 214,787
Receipts:							
Taxes	-	-	-	21,418	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	134,905	4,425	5,300	-	34,340	66,629	403,115
Total receipts	134,905	4,425	5,300	21,418	34,340	66,629	403,115
Disbursements:							
Personal services	14,788	-	-	2,306	-	-	806
Supplies	8,825	961	-	-	-	-	-
Other services and charges	17,593	48	-	18,928	2,415	58,813	101,434
Capital outlay	3,500	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	44,706	1,009	-	21,234	2,415	58,813	102,240
Excess (deficiency) of receipts over disbursements	90,199	3,416	5,300	184	31,925	7,816	300,875
Cash and investments - ending	\$ 361,438	\$ 31,236	\$ 11,566	\$ 29,175	\$ 104,885	\$ 21,876	\$ 515,662

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Tobacco Settlement-Local Healt	Unsafe Building Fund	16.588 STOP Domestic Violence	E-911 Wireless	GAL/Court	GAL/CAPTA	County Auditor Ineligibile Dedu
Cash and investments - beginning	\$ 43,300	\$ 1,300	\$ -	\$ 63	\$ -	\$ 2,500	\$ 21,285
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	12,128	-	-	-	34,719	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	772
Total receipts	12,128	-	-	-	34,719	-	772
Disbursements:							
Personal services	7,966	-	21,228	-	-	-	-
Supplies	-	-	-	-	-	-	1,065
Other services and charges	39,523	-	325	-	34,719	-	249
Capital outlay	-	-	356	-	-	-	9,815
Other disbursements	-	-	-	-	-	-	-
Total disbursements	47,489	-	21,909	-	34,719	-	11,129
Exoess (deficiency) of receipts over disbursements	(35,361)	-	(21,909)	-	-	-	(10,357)
Cash and investments - ending	\$ 7,939	\$ 1,300	\$ (21,909)	\$ 63	\$ -	\$ 2,500	\$ 10,928

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Education Fund (Recorder)	County 911	Adult Community Corrections	Juvenile Probation	Adult Probation Services	General Drain Improvement	Foundation Grant EMA
Cash and investments - beginning	\$ 25,368	\$ 1,268,377	\$ 44,639	\$ 7,911	\$ 176,550	\$ 736,305	\$ 9,651
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	95,866	103,878	-	-	-	-
Charges for services	-	-	-	-	28,504	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,966	707,586	6,262	-	163,483	178,224	-
Total receipts	6,966	803,452	110,140	-	191,987	178,224	-
Disbursements:							
Personal services	-	639,157	54,643	-	167,198	-	-
Supplies	-	110	2,001	-	7,814	-	-
Other services and charges	778	235,092	66,043	-	37,594	72,768	-
Capital outlay	-	145,918	1,410	-	12,957	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	778	1,020,277	124,097	-	225,563	72,768	-
Excess (deficiency) of receipts over disbursements	6,188	(216,825)	(13,957)	-	(33,576)	105,456	-
Cash and investments - ending	\$ 31,556	\$ 1,051,552	\$ 30,682	\$ 7,911	\$ 142,974	\$ 841,761	\$ 9,651

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	FBI Justice Funds	Sheriff - K-9	800 MHz Rebanding	Payroll	Insurance	457b Sheriff Retirement	Settlement
Cash and investments - beginning	\$ 4,581	\$ 668	\$ 15,492	\$ 26,775	\$ 2,362,493	\$ 3,505	\$ 38,413
Receipts:							
Taxes	-	-	-	-	-	-	45,640,368
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	260,757
Charges for services	-	-	-	-	-	-	60,174
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	8,398	-	2,929,017	4,339,072	11,709	82,682
Total receipts	-	8,398	-	2,929,017	4,339,072	11,709	46,043,981
Disbursements:							
Personal services	-	-	-	2,749,059	4,910,683	11,709	102,025
Supplies	-	6,731	-	-	-	-	-
Other services and charges	-	-	-	178,059	286,989	-	45,928,255
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	6,731	-	2,927,118	5,197,672	11,709	46,030,280
Excess (deficiency) of receipts over disbursements	-	1,667	-	1,899	(858,600)	-	13,701
Cash and investments - ending	\$ 4,581	\$ 2,335	\$ 15,492	\$ 28,674	\$ 1,503,893	\$ 3,505	\$ 52,114

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	County Wheel Tax	CVET	FIT	HEA 1001 State Homestead Credi	State Fines & Forfeitures	Infraction Judgements	Special Death Benefit
Cash and investments - beginning	\$ 86	\$ -	\$ -	\$ 50	\$ 317	\$ 2,155	\$ 271
Receipts:							
Taxes	554,694	195,288	536,482	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	12,177	32,463	4,930
Total receipts	554,694	195,288	536,482	-	12,177	32,463	4,930
Disbursements:							
Personal services	-	2,268	5,068	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	554,764	193,020	531,414	-	12,480	31,991	4,880
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	554,764	195,288	536,482	-	12,480	31,991	4,880
Excess (deficiency) of receipts over disbursements	(70)	-	-	-	(303)	472	50
Cash and investments - ending	\$ 16	\$ -	\$ -	\$ 50	\$ 14	\$ 2,627	\$ 321

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	State Disclosure Fee	Coroners Training & Cont Ed	Interstate Compact-State Share	State Mortgage Fee	DLGF Homestead Property Data	Sex and Violent Offender Admin	Youth Asst. Program
Cash and investments - beginning	\$ 501	\$ 292	\$ 1	\$ 280	\$ 1,022	\$ (103)	\$ 65,922
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	4,140	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,910	-	343	4,188	-	492	-
Total receipts	5,910	4,140	343	4,188	-	492	-
Disbursements:							
Personal services	-	-	-	-	-	-	70,745
Supplies	-	-	-	-	-	-	-
Other services and charges	6,015	4,097	250	4,103	1,022	368	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	6,015	4,097	250	4,103	1,022	368	70,745
Excess (deficiency) of receipts over disbursements	(105)	43	93	85	(1,022)	124	(70,745)
Cash and investments - ending	\$ 396	\$ 335	\$ 94	\$ 365	\$ -	\$ 21	\$ (4,823)

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Education Plate Fee	Riverboat Revenue Sharing	Innkeepers Tax	93.563 Prosecutor PCA	County IV-D Incentive	Pros IV-D Incentive	93.563 Prosecutor IV-D Oct 99
Cash and investments - beginning	\$ 132	\$ -	\$ 103	\$ 2,561	\$ 4,994	\$ 41	\$ 217,249
Receipts:							
Taxes	-	-	40,865	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	127,412	-	-	3,833	-	5,766
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	50	13,846	-	20,830
Other receipts	450	-	286,685	3	75,000	-	-
Total receipts	450	127,412	327,550	53	92,679	-	26,596
Disbursements:							
Personal services	-	-	-	-	51,194	-	7,822
Supplies	-	-	-	-	-	-	3,464
Other services and charges	413	127,412	326,900	30	-	-	75,423
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	413	127,412	326,900	30	51,194	-	86,709
Excess (deficiency) of receipts over disbursements	37	-	650	23	41,485	-	(60,113)
Cash and investments - ending	\$ 169	\$ -	\$ 753	\$ 2,584	\$ 46,479	\$ 41	\$ 157,136

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	93.563 Clerk IV-D Incentive- P	Misc. Distributions	Community Corrections	Health Services Fund	Assessment & Referral	Informal Adjustment	Pre-Trial Diversion
Cash and investments - beginning	\$ 160,893	\$ 234,621	\$ 5,622	\$ 19,570	\$ 97,191	\$ 16,169	\$ 331,939
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	3,833	-	59,693	12,782	-	-	-
Charges for services	-	-	-	12,643	-	-	-
Fines and forfeits	13,846	-	-	-	-	-	-
Other receipts	-	-	21,410	894	102,270	8,527	39,152
Total receipts	17,679	-	81,103	26,319	102,270	8,527	39,152
Disbursements:							
Personal services	13,185	-	58,580	13,139	101,455	-	741
Supplies	908	-	-	2,421	1,338	1,135	6,068
Other services and charges	7,884	-	19,867	17,813	1,908	6,201	32,547
Capital outlay	-	-	-	6,260	500	-	2,089
Other disbursements	-	-	-	-	-	-	-
Total disbursements	21,977	-	78,447	39,633	105,201	7,336	41,445
Excess (deficiency) of receipts over disbursements	(4,298)	-	2,656	(13,314)	(2,931)	1,191	(2,293)
Cash and investments - ending	\$ 156,595	\$ 234,621	\$ 8,278	\$ 6,256	\$ 94,260	\$ 17,360	\$ 329,646

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Law Enforcement Fund	Jury Pay Fund	Donation/Sheriff Dept	Sheriff Defib Donation	Prosecutor Donation	Automotive Safety	Sheriffs Restitution
Cash and investments - beginning	\$ 27,577	\$ 3,673	\$ 20,092	\$ 970	\$ 1,903	\$ 2	\$ 12,414
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	9,495	6,078	5,351	-	-	-	2,775
Total receipts	9,495	6,078	5,351	-	-	-	2,775
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	33,234	-	-	-	-	-	-
Capital outlay	-	-	10,351	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	33,234	-	10,351	-	-	-	-
Excess (deficiency) of receipts over disbursements	(23,739)	6,078	(5,000)	-	-	-	2,775
Cash and investments - ending	\$ 3,838	\$ 9,751	\$ 15,092	\$ 970	\$ 1,903	\$ 2	\$ 15,189

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Sheriff Work Release	Seized Property	Pros Law Enforcement	Public Defender Service	Sheriff Surety Bonds	Project Inc. House Arrest	Civil Process Fees
Cash and investments - beginning	\$ 8,817	\$ 13	\$ 135,785	\$ 73,556	\$ 1,935	\$ 296,509	\$ 11,544
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	45,508	-
Other receipts	-	-	11,879	60,248	-	384,791	53,015
Total receipts	-	-	11,879	60,248	-	430,299	53,015
Disbursements:							
Personal services	-	-	-	55,010	-	408,642	53,898
Supplies	-	-	-	400	-	14,110	-
Other services and charges	-	-	8,165	57,723	-	189,874	-
Capital outlay	-	-	8,488	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	16,653	113,133	-	612,626	53,898
Excess (deficiency) of receipts over disbursements	-	-	(4,774)	(52,885)	-	(182,327)	(883)
Cash and investments - ending	\$ 8,817	\$ 13	\$ 131,011	\$ 20,671	\$ 1,935	\$ 114,182	\$ 10,661

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	MADD Impact Fees	CTP Funding	JUVD	JISP	DOC -Juv	Community Correction Juv	Willow Park HMGP
Cash and investments - beginning	\$ 2,640	\$ 10,651	\$ 7,393	\$ 8,479	\$ 12,296	\$ (2,250)	\$ 983
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	13,300	-	21,978	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	15	-	-	-	-
Total receipts	-	-	13,315	-	21,978	-	-
Disbursements:							
Personal services	-	-	107	-	15,010	-	-
Supplies	-	-	2,638	-	-	-	-
Other services and charges	-	-	8,674	-	19,264	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	11,419	-	34,274	-	-
Excess (deficiency) of receipts over disbursements	-	-	1,896	-	(12,296)	-	-
Cash and investments - ending	\$ 2,640	\$ 10,651	\$ 9,289	\$ 8,479	\$ -	\$ (2,250)	\$ 983

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Court Reform Grant (Odyssey)	Health Dept. BHP Grant 172-2	Sheriff Drug Free	Assessor Data Entry Fee	Sheriff Range Fund	Sheriff Training Fund	Tindall Farm
Cash and investments - beginning	\$ (517)	\$ 2,123	\$ 5,182	\$ 16,311	\$ 851	\$ 374	\$ 387,652
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	10,500	-	-	-	-
Charges for services	-	-	-	-	-	-	68,224
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	575	-	676	950
Total receipts	-	-	10,500	575	-	676	69,174
Disbursements:							
Personal services	-	-	4,588	-	-	-	-
Supplies	-	-	-	-	250	154	-
Other services and charges	-	-	-	-	-	475	64,779
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	4,588	-	250	629	64,779
Excess (deficiency) of receipts over disbursements	-	-	5,912	575	(250)	47	4,395
Cash and investments - ending	\$ (517)	\$ 2,123	\$ 11,094	\$ 16,886	\$ 601	\$ 421	\$ 392,047

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Hendricks Street Rentals	Vending Machine	Racino - County	Racino Tax	Co. Interstate Fees/ Off. Tra	Prosecutor - Notary Fund	Clerk - Passport Envelopes
Cash and investments - beginning	\$ 63,235	\$ 471	\$ 2,739,639	\$ -	\$ 7,323	\$ 1,574	\$ 159
Receipts:							
Taxes	-	-	-	3,941,153	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	4,201,356	-	-	-	-
Charges for services	9,860	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	150	86,533	-	343	-	1,362
Total receipts	9,860	150	4,287,889	3,941,153	343	-	1,362
Disbursements:							
Personal services	-	-	1,651,756	-	-	-	-
Supplies	-	42	1,397	-	-	-	1,521
Other services and charges	55,956	-	1,531,115	3,941,153	1,760	-	-
Capital outlay	-	-	185,672	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	55,956	42	3,369,940	3,941,153	1,760	-	1,521
Excess (deficiency) of receipts over disbursements	(46,096)	108	917,949	-	(1,417)	-	(159)
Cash and investments - ending	\$ 17,139	\$ 579	\$ 3,657,588	\$ -	\$ 5,906	\$ 1,574	\$ -

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	County Fair Grandstands	SHERIFF COMMUNICATION TOWER	LIT Certified Shares	LIT Public Safety	LIT Economic Development EDIT	Bail Alternative Building	Sheriff Continuing Ed
Cash and investments - beginning	\$ 250,000	\$ 7,788	\$ -	\$ -	\$ -	\$ 2,070	\$ 10,473
Receipts:							
Taxes	-	-	6,297,610	1,400,293	1,440,384	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	13,285	-	-	-	-	29,559
Total receipts	-	13,285	6,297,610	1,400,293	1,440,384	-	29,559
Disbursements:							
Personal services	-	-	39,700	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	6,257,910	1,400,293	1,440,384	-	18,226
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	6,297,610	1,400,293	1,440,384	-	18,226
Excess (deficiency) of receipts over disbursements	-	13,285	-	-	-	-	11,333
Cash and investments - ending	\$ 250,000	\$ 21,073	\$ -	\$ -	\$ -	\$ 2,070	\$ 21,806

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Build Indiana Fund	Youth Substance Abuse Prevention	93.008 NACCHO MRC	Drug Free - STOP Grant	93.069 Public Health Emergency	93.041 Adult Protective Srvc	93.074 Ebola Grant
Cash and investments - beginning	\$ 193,498	\$ 24,133	\$ 184	\$ (790)	\$ 694	\$ (55,490)	\$ 10,192
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	75,000	-	-	-	184,176	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	25,000	-	-	-	336	-
Total receipts	-	100,000	-	-	-	184,512	-
Disbursements:							
Personal services	-	81,004	-	-	-	158,747	-
Supplies	-	2,420	-	-	-	1,382	-
Other services and charges	-	28,525	-	-	-	6,730	673
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	111,949	-	-	-	166,859	673
Excess (deficiency) of receipts over disbursements	-	(11,949)	-	-	-	17,653	(673)
Cash and investments - ending	\$ 193,498	\$ 12,184	\$ 184	\$ (790)	\$ 694	\$ (37,837)	\$ 9,519

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Race & Gender Fairness	JABG Flow Through Grant CC	SHRAB - Archival Assessment &	Indiana State Opioid Response	Drug Free Coalition	TSF Drug Free Coalition	EMA- Drone Camera CFDA 97.0042
Cash and investments - beginning	\$ 2,083	\$ 808	\$ 5,079	\$ -	\$ 18,985	\$ 16,882	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	3,006	-	-	60,000	-	8,267	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,550	-	-	-	79,318	-	-
Total receipts	4,556	-	-	60,000	79,318	8,267	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	170	-	-
Other services and charges	5,916	-	-	-	74,811	-	-
Capital outlay	-	-	-	-	-	-	16,199
Other disbursements	-	-	-	-	-	-	-
Total disbursements	5,916	-	-	-	74,981	-	16,199
Excess (deficiency) of receipts over disbursements	(1,360)	-	-	60,000	4,337	8,267	(16,199)
Cash and investments - ending	\$ 723	\$ 808	\$ 5,079	\$ 60,000	\$ 23,322	\$ 25,149	\$ (16,199)

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	EMA-Gas Mask CFDA 97.042	H1N1 Vaccination	Edward Byrne Memorial-Sheriff	Victim Assistance 16.575	2013 MRC Supplement	Competitive EMA	DUI Task Force
Cash and investments - beginning	\$ -	\$ 492	\$ 228	\$ (50,494)	\$ -	\$ (736)	\$ (2,483)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	45,733	-	-	11,695
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	6,698	-	-
Total receipts	-	-	-	45,733	6,698	-	11,695
Disbursements:							
Personal services	-	-	-	73,154	-	-	11,084
Supplies	-	-	-	625	-	-	-
Other services and charges	-	-	-	3,165	6,698	-	-
Capital outlay	18,786	-	-	1,000	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	18,786	-	-	77,944	6,698	-	11,084
Excess (deficiency) of receipts over disbursements	(18,786)	-	-	(32,211)	-	-	611
Cash and investments - ending	\$ (18,786)	\$ 492	\$ 228	\$ (82,705)	\$ -	\$ (736)	\$ (1,872)

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	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	\$ 4,695	\$ 145	\$ (9,457)	\$ 1,902	\$ (4,824)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	17,110	-	4,600	31,643	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	17,110	-	4,600	31,643	-
Disbursements:					
Personal services	19,144	-	-	-	-
Supplies	-	-	8,560	1,764	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	19,144	-	8,560	1,764	-
Excess (deficiency) of receipts over disbursements	(2,034)	-	(3,960)	29,879	-
Cash and investments - ending	\$ 2,661	\$ 145	\$ (13,417)	\$ 31,781	\$ (4,824)

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	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	\$ -	\$ 7	\$ 6,715	\$ 26,380,139
Receipts:					
Taxes	-	-	-	-	74,377,516
Licenses and permits	-	-	-	-	119,345
Intergovernmental receipts	-	-	-	-	13,197,165
Charges for services	-	-	-	-	1,150,214
Fines and forfeits	-	-	-	-	514,000
Other receipts	-	3,647	-	-	23,466,378
Total receipts	-	3,647	-	-	112,824,618
Disbursements:					
Personal services	-	-	-	-	24,978,003
Supplies	-	8,841	-	-	1,487,540
Other services and charges	-	-	-	-	70,451,674
Capital outlay	-	-	-	-	5,630,816
Other disbursements	-	-	-	-	9,583,537
Total disbursements	-	8,841	-	-	112,131,570
Excess (deficiency) of receipts over disbursements	-	(5,194)	-	-	693,048
Cash and investments - ending	\$ 208,474	\$ (5,194)	\$ 7	\$ 6,715	\$ 27,073,187

SHELBY COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
DeLage Landen Public Finance LLC	Computer Server	\$ 40,265	7/12/2019	7/12/2024
Wells Fargo	Copiers	21,414	11/8/2018	11/8/2023
Total governmental activities		<u>61,679</u>		
Total of annual lease payments		<u>\$ 61,679</u>		

SHELBY COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2019

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

	Ending Balance
Governmental activities:	
Land	\$ 3,884,935
Infrastructure	28,617,716
Buildings	41,462,098
Improvements other than buildings	4,792,503
Machinery, equipment, and vehicles	<u>9,253,221</u>
Total governmental activities	<u>88,010,473</u>
Total capital assets	<u>\$ 88,010,473</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/>.