

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

FINANCIAL STATEMENT AUDIT REPORT

OF

SHELBY COUNTY, INDIANA

January 1, 2020 to December 31, 2020



**FILED**  
03/21/2022



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Amy Glackman	01-01-20 to 12-31-22
County Treasurer	Kathy A. Plunkett	01-01-20 to 12-31-22
Clerk of the Circuit Court	Jill Taylor	01-01-20 to 12-31-22
County Sheriff	Louie Koch	01-01-20 to 12-31-22
County Recorder	Tawnya J. Williams	01-01-20 to 12-31-22
President of the Board of County Commissioners	Kevin Nigh	01-01-20 to 12-31-22
President of the County Council	Tony Titus	01-01-20 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, 2020, 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 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, 2020.

***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, 2020, 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 Payables and Receivables, 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.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated March 14, 2022, 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.



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, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Commissary	\$ 1,150	\$ 47,678	\$ 47,772	\$ 1,056
County General	1,498,241	15,169,417	13,393,732	3,273,926
Sheriff Special Accident	43,256	5,537	4,177	44,616
Campaign Finance Enforcement	200	-	-	200
County Share Edit	2,644,429	1,287,143	1,150,497	2,781,075
City / Town Court Cost	-	9,653	9,653	-
Clerk Perpetuation	109,900	30,101	38,401	101,600
Community Correction 2	10	-	-	10
CTP Community Correction	179,547	51,900	206,732	24,715
Disclosure / Assessor	14,169	6,070	1,528	18,711
Cumulative Bridge	1,400,015	1,961,772	1,631,050	1,730,737
Cum Cap Development	27,259	834,153	591,106	270,306
Cumulative Courthouse	41,696	-	-	41,696
Co. Drug Free Community Fund	78,438	56,228	78,438	56,228
Emergency Planning	46,249	6,986	2,476	50,759
Extradition Expenses	25	-	-	25
Firearms Training	92,852	25,390	9,891	108,351
Food & Beverage Tax	598,527	486,770	587,429	497,868
Health	208,870	549,317	540,408	217,779
ID Security Protect	27,006	7,659	5,380	29,285
Excess Levy	188,488	-	-	188,488
Health Maintenance	65,389	45,267	21,823	88,833
Local Road & Street	3,545,346	1,071,554	1,196,773	3,420,127
PUBLIC SAFETY-COUNTY SHARE	355,183	1,310,091	1,298,688	366,586
Medical Care/Inmates	42,550	4,864	287	47,127
Misdemeanant - Sheriff	109,543	28,680	-	138,223
MVH - Restricted	1,516,567	5,061,732	3,531,678	3,046,621
Plat Book Fees	28,216	26,445	14,000	40,661
Rainy Day	231,975	300,000	-	531,975
Reassessment 2017	275,741	253,368	382,545	146,564
Recorders Records Perpetuation	361,438	148,218	43,164	466,492
Shelby Co. Sex & Violent Offen	31,236	4,934	1,210	34,960
ADR	11,566	4,392	-	15,958
Excess Taxes	29,175	34,334	10,356	53,153
Surveyor Cornerstone	104,885	37,840	17,681	125,044
Tax Sale Redemption	21,876	183,830	101,783	103,923
Tax Sale Surplus	515,662	451,984	462,934	504,712
Tobacco Settlement-Local Healt	7,939	54,343	62,697	(415)
Unsafe Building Fund	1,300	-	-	1,300
16.588 STOP Domestic Violence	(21,909)	112,514	103,748	(13,143)
GAL/Court	-	37,588	37,588	-
GAL/CAPTA	2,500	-	-	2,500
County Auditor Ineligible Dedu	10,928	-	2,910	8,018
Education Fund (Recorder)	31,556	7,659	-	39,215
County 911	1,051,552	710,073	770,257	991,368
Adult Community Corrections	30,682	129,493	134,464	25,711
Juvenile Probation	7,911	-	-	7,911
Adult Probation Services	142,974	176,350	208,168	111,156
General Drain Improvement	841,761	146,172	91,309	896,624
Foundation Grant EMA	9,651	-	-	9,651
FBI Justice Funds	4,581	-	-	4,581
Sheriff - K-9	2,335	2,730	1,600	3,465
CFDA#93.323 & 21.019 CARES HD	-	100,000	4,203	95,797
800 MHz Rebanding	15,492	-	-	15,492
GEO Bond 2020	-	5,078,537	1,376,719	3,701,818
Payroll	28,674	2,971,045	2,970,376	29,343
Insurance	1,503,893	4,186,722	4,977,373	713,242
457b Sheriff Retirement	3,505	6,240	6,240	3,505
Settlement	52,114	48,296,992	48,296,492	52,614
County Wheel Tax	16	294,641	294,641	16
CVET	-	185,722	185,722	-
FIT	-	582,534	582,534	-
State Fines & Forfeitures	14	8,527	5,983	2,558
Infraction Judgements	2,627	31,468	31,903	2,192
Special Death Benefit	321	3,720	3,730	311
State Disclosure Fee	396	6,070	5,575	891
Coroners Training & Cont Ed	335	5,288	5,094	529
Interstate Compact-State Share	94	563	593	64
State Mortgage Fee	365	5,645	5,430	580
Sex and Violent Offender Admin	21	548	465	104
Youth Asst. Program	(4,823)	-	72,076	(76,899)
Education Plate Fee	169	394	338	225
Riverboat Revenue Sharing	-	125,800	125,800	-

SHELBY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Innkeepers Tax	753	212,385	212,385	753
93.563 Prosecutor PCA	2,584	-	40	2,544
County General IV-D ARRA Incen	46,479	15,518	-	61,997
Pros IV-D Incentive	41	-	-	41
93.563 Prosecutor IV-D Oct 99	157,136	26,057	19,999	163,194
93.563 Clerk IV-D Incentive- P	156,595	15,518	21,037	151,076
CARES ACT COVID-19	-	1,135,044	256,120	878,924
HEA 1001 STATE HOMESTEAD CREDIT	50	-	-	50
E-911 WIRELESS	63	-	-	63
Emergency Mgmt - Rush Shelby Grant	-	7,448	-	7,448
CFDA#16.034 COVID Emg Spmnt	-	-	50,044	(50,044)
Inmates Trust Fund #6674456	4,067	300,232	291,802	12,497
Clerk's Trust	632,271	4,346,636	4,184,329	794,578
County Treasurer	1,582,706	1,601,616	1,582,706	1,601,616
Sheriff's Food Account	35,141	249,986	278,613	6,514
Sheriff's Commissary	53,294	285,506	233,753	105,047
Shelby County Tourism & Visitors Bureau	374,442	302,008	344,688	331,762
Misc. Distributions	234,621	-	-	234,621
Community Corrections	8,278	444,345	453,344	(721)
Health Services Fund	6,256	133,457	161,617	(21,904)
Assessment & Referral	94,260	73,549	103,929	63,880
Informal Adjustment	17,360	6,982	11,865	12,477
Pre-Trial Diversion	329,646	34,975	60,478	304,143
Law Enforcement Fund	3,838	8,132	10,572	1,398
Jury Pay Fund	9,751	4,357	-	14,108
Donation/Sheriff Dept	15,092	-	-	15,092
Sheriff Defib Donationa	970	-	-	970
Prosecutor Donation	1,903	-	-	1,903
Automotive Safety	2	-	-	2
Sheriffs Restitution	15,189	768	-	15,957
Sheriff Work Release	8,817	-	-	8,817
Seized Property	13	-	-	13
Pros Law Enforcement	131,011	6,369	18,236	119,144
Public Defender Service	20,671	54,345	61,394	13,622
Sheriff Surety Bonds	1,935	-	-	1,935
Project Inc. House Arrest	114,182	562,966	468,092	209,056
Civil Process Fees	10,661	35,034	22,665	23,030
MADD Impact Fees	2,640	-	-	2,640
CTP Funding	10,651	-	-	10,651
JUVD	9,289	105	8,829	565
JISP	8,479	-	-	8,479
DOC -Juv	-	40,191	28,715	11,476
Community Correction Juv	(2,250)	-	-	(2,250)
Willow Park HMGP	983	-	-	983
Court Reform Grant (Odyssey)	(517)	10,125	11,475	(1,867)
Health Dept. BHP Grant 172-2	2,123	-	-	2,123
Sheriff Drug Free	11,094	8,625	6,725	12,994
Assessor Data Entry Fee	16,886	24,670	-	41,556
Sheriff Range Fund	601	-	9	592
Sheriff Training Fund	421	-	-	421
Tindall Farm	392,047	71,252	64,350	398,949
Hendricks Street Rentals	17,139	6,327	979	22,487
Vending Machine	579	466	76	969
Racino - County	3,657,588	3,618,986	2,353,203	4,923,371
Racino Tax	-	3,178,058	3,178,058	-
Co. Interstate Fees/ Off. Tra	5,906	563	-	6,469
Prosecutor - Notary Fund	1,574	-	-	1,574
Clerk - Passport Envelopes	-	895	264	631
County Fair Grandstands	250,000	-	-	250,000
Communications Tower	21,073	12,482	-	33,555
Scheffler Estates	-	416,260	21,555	394,705
LIT Certified Shares	-	7,476,683	7,476,683	-
Lit Public Safety	-	1,657,969	1,657,969	-
LIT Economic Development EDIT	-	1,700,471	1,700,471	-
Bail Alternative Building	2,070	-	-	2,070
Sheriff Continuing Ed	21,806	9,944	18,855	12,895
Build Indiana Fund	193,498	-	-	193,498
Youth Substance Abuse Proventi	12,184	95,000	111,246	(4,062)
93.008 NACCHO MRC	184	-	-	184
Drug Free - STOP Grant	(790)	18,500	12,110	5,600
93.069 Public Health Emergency	694	-	-	694
93.041 Adult Protective Srvc	(37,837)	158,227	184,341	(63,951)
93.074 Ebola Grant	9,519	-	-	9,519
Race & Gender Fairness	723	10,887	8,574	3,036

SHELBY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
JABG Flow Through Grant CC	808	-	-	808
SHRAB - Archival Assessment &	5,079	-	-	5,079
Indiana State Opioid Response	60,000	60,000	43,206	76,794
Drug Free Coalition	23,322	78,438	47,523	54,237
TSF Drug Free Coalition	25,149	46,378	12,590	58,937
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	(82,705)	169,433	83,750	2,978
Competitive EMA	(736)	-	-	(736)
DUI Task Force	(1,872)	2,494	3,737	(3,115)
BCC Traffic Enforcement 20.600	2,661	19,513	14,883	7,291
4-H/TFC Drug Free Grant	145	-	-	145
Homeland Security Program-Com	(13,417)	-	-	(13,417)
CRI Grant (Health Dept.) 97.05	31,781	-	44,294	(12,513)
2010 Foundation	(4,824)	-	-	(4,824)
16.803 JAG Edward Byrne Grant	208,474	-	-	208,474
97.073 State Homeland Security	(5,194)	-	1,785	(6,979)
Probation Grant Fund	7	3,000	793	2,214
97.730201 Act Juv Justice Gran	6,715	-	-	6,715
Totals	<u>\$ 27,073,212</u>	<u>\$ 121,564,845</u>	<u>\$ 111,690,376</u>	<u>\$ 36,947,681</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.

*Debt service - principal and interest.* Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

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

SHELBY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**F. Interfund Transfers**

The 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.

SHELBY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**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.

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.

SHELBY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

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

*Contributions*

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

*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.

SHELBY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

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

**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. Subsequent Events**

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. Semi-annual Lease payments will start in July of 2022.

#### 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, 2020

	Commissary	County General	Sheriff Special Accident	Campaign Finance Enforcement	County Share Edit	City / Town Court Cost
Cash and investments - beginning	\$ 1,150	\$ 1,498,241	\$ 43,256	\$ 200	\$ 2,644,429	\$ -
Receipts:						
Taxes	-	10,518,762	-	-	20,013	-
Licenses and permits	-	104,256	-	-	-	-
Intergovernmental receipts	22,678	2,155,149	-	-	-	-
Charges for services	-	802,175	-	-	-	9,653
Fines and forfeits	-	275,644	-	-	-	-
Other receipts	25,000	1,313,431	5,537	-	1,267,130	-
Total receipts	47,678	15,169,417	5,537	-	1,287,143	9,653
Disbursements:						
Personal services	25,094	9,796,288	-	-	48,841	-
Supplies	-	633,021	-	-	1,639	-
Other services and charges	22,678	2,521,230	4,177	-	530,135	9,653
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	143,193	-	-	469,882	-
Other disbursements	-	300,000	-	-	100,000	-
Total disbursements	47,772	13,393,732	4,177	-	1,150,497	9,653
Excess (deficiency) of receipts over disbursements	(94)	1,775,685	1,360	-	136,646	-
Cash and investments - ending	\$ 1,056	\$ 3,273,926	\$ 44,616	\$ 200	\$ 2,781,075	\$ -

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Clerk Perpetuation	Community Correction 2	CTP Community Correction	Disclosure / Assessor	Cumulative Bridge	Cum Cap Development
Cash and investments - beginning	\$ 109,900	\$ 10	\$ 179,547	\$ 14,169	\$ 1,400,015	\$ 27,259
Receipts:						
Taxes	-	-	-	-	524,151	745,907
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	18,625	-	1,347,712	86,255
Charges for services	-	-	28,458	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	30,101	-	4,817	6,070	89,909	1,991
Total receipts	30,101	-	51,900	6,070	1,961,772	834,153
Disbursements:						
Personal services	35,610	-	-	-	-	-
Supplies	1,146	-	-	-	441,775	83,409
Other services and charges	-	-	206,732	1,528	31,523	171,324
Debt service - principal and interest	35	-	-	-	-	-
Capital outlay	1,610	-	-	-	1,157,752	336,373
Other disbursements	-	-	-	-	-	-
Total disbursements	38,401	-	206,732	1,528	1,631,050	591,106
Excess (deficiency) of receipts over disbursements	(8,300)	-	(154,832)	4,542	330,722	243,047
Cash and investments - ending	\$ 101,600	\$ 10	\$ 24,715	\$ 18,711	\$ 1,730,737	\$ 270,306

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Cumulative Courthouse	Co. Drug Free Community Fund	Emergency Planning	Extradition Expenses	Firearms Training	Food & Beverage Tax
Cash and investments - beginning	\$ 41,696	\$ 78,438	\$ 46,249	\$ 25	\$ 92,852	\$ 598,527
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	56,228	6,986	-	25,390	486,770
Total receipts	-	56,228	6,986	-	25,390	486,770
Disbursements:						
Personal services	-	-	-	-	-	581,466
Supplies	-	-	2,460	-	8,211	-
Other services and charges	-	78,438	16	-	1,680	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	5,963
Other disbursements	-	-	-	-	-	-
Total disbursements	-	78,438	2,476	-	9,891	587,429
Excess (deficiency) of receipts over disbursements	-	(22,210)	4,510	-	15,499	(100,659)
Cash and investments - ending	\$ 41,696	\$ 56,228	\$ 50,759	\$ 25	\$ 108,351	\$ 497,868

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Health	ID Security Protect	Excess Levy	Health Maintenance	Local Road & Street	PUBLIC SAFETY-COUNTY SHARE
Cash and investments - beginning	\$ 208,870	\$ 27,006	\$ 188,488	\$ 65,389	\$ 3,545,346	\$ 355,183
Receipts:						
Taxes	439,032	-	-	-	-	-
Licenses and permits	17,370	-	-	-	-	-
Intergovernmental receipts	50,769	-	-	45,267	1,071,010	459
Charges for services	42,146	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	7,659	-	-	544	1,309,632
Total receipts	549,317	7,659	-	45,267	1,071,554	1,310,091
Disbursements:						
Personal services	463,227	-	-	-	-	301,840
Supplies	18,476	-	-	1,035	272	19,610
Other services and charges	58,705	5,380	-	12,824	32,166	977,238
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	7,964	1,164,335	-
Other disbursements	-	-	-	-	-	-
Total disbursements	540,408	5,380	-	21,823	1,196,773	1,298,688
Excess (deficiency) of receipts over disbursements	8,909	2,279	-	23,444	(125,219)	11,403
Cash and investments - ending	\$ 217,779	\$ 29,285	\$ 188,488	\$ 88,833	\$ 3,420,127	\$ 366,586

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Medical Care/Inmates	Misdemeanant - Sheriff	MVH - Restricted	Plat Book Fees	Rainy Day	Reassessment 2017
Cash and investments - beginning	\$ 42,550	\$ 109,543	\$ 1,516,567	\$ 28,216	\$ 231,975	\$ 275,741
Receipts:						
Taxes	-	-	1,297,704	-	-	221,756
Licenses and permits	-	-	15,134	-	-	-
Intergovernmental receipts	-	-	3,526,564	-	-	25,643
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	28,680	-	-	-	-
Other receipts	4,864	-	222,330	26,445	300,000	5,969
Total receipts	4,864	28,680	5,061,732	26,445	300,000	253,368
Disbursements:						
Personal services	-	-	1,623,695	14,000	-	15
Supplies	-	-	184,583	-	-	-
Other services and charges	15	-	285,817	-	-	382,530
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	272	-	1,437,583	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	287	-	3,531,678	14,000	-	382,545
Excess (deficiency) of receipts over disbursements	4,577	28,680	1,530,054	12,445	300,000	(129,177)
Cash and investments - ending	\$ 47,127	\$ 138,223	\$ 3,046,621	\$ 40,661	\$ 531,975	\$ 146,564

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Recorders Records Perpetuation	Shelby Co. Sex & Violent Offen	ADR	Excess Taxes	Surveyor Cornerstone	Tax Sale Redemption
Cash and investments - beginning	\$ 361,438	\$ 31,236	\$ 11,566	\$ 29,175	\$ 104,885	\$ 21,876
Receipts:						
Taxes	-	-	-	34,334	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	148,218	4,934	4,392	-	37,840	183,830
Total receipts	148,218	4,934	4,392	34,334	37,840	183,830
Disbursements:						
Personal services	20,283	-	-	883	16,469	-
Supplies	7,169	1,070	-	-	-	-
Other services and charges	15,712	-	-	9,473	1,212	101,783
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	140	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	43,164	1,210	-	10,356	17,681	101,783
Excess (deficiency) of receipts over disbursements	105,054	3,724	4,392	23,978	20,159	82,047
Cash and investments - ending	\$ 466,492	\$ 34,960	\$ 15,958	\$ 53,153	\$ 125,044	\$ 103,923

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Tax Sale Surplus	Tobacco Settlement-Local Healt	Unsafe Building Fund	16.588 STOP Domestic Violence	GAL/Court	GAL/CAPTA
Cash and investments - beginning	\$ 515,662	\$ 7,939	\$ 1,300	\$ (21,909)	\$ -	\$ 2,500
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	54,343	-	74,514	37,588	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	451,984	-	-	38,000	-	-
Total receipts	451,984	54,343	-	112,514	37,588	-
Disbursements:						
Personal services	-	57,784	-	102,784	-	-
Supplies	-	1,913	-	-	-	-
Other services and charges	462,934	3,000	-	964	37,588	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	462,934	62,697	-	103,748	37,588	-
Excess (deficiency) of receipts over disbursements	(10,950)	(8,354)	-	8,766	-	-
Cash and investments - ending	\$ 504,712	\$ (415)	\$ 1,300	\$ (13,143)	\$ -	\$ 2,500

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	County Auditor Ineligible Dedu	Education Fund (Recorder)	County 911	Adult Community Corrections	Juvenile Probation	Adult Probation Services
Cash and investments - beginning	\$ 10,928	\$ 31,556	\$ 1,051,552	\$ 30,682	\$ 7,911	\$ 142,974
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	118,514	-	-
Charges for services	-	-	47,933	-	-	24,072
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	7,659	662,140	10,979	-	152,278
Total receipts	-	7,659	710,073	129,493	-	176,350
Disbursements:						
Personal services	-	-	563,442	67,445	-	168,531
Supplies	-	-	5,720	2,964	-	-
Other services and charges	2,910	-	138,289	63,587	-	23,555
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	62,806	468	-	16,082
Other disbursements	-	-	-	-	-	-
Total disbursements	2,910	-	770,257	134,464	-	208,168
Excess (deficiency) of receipts over disbursements	(2,910)	7,659	(60,184)	(4,971)	-	(31,818)
Cash and investments - ending	\$ 8,018	\$ 39,215	\$ 991,368	\$ 25,711	\$ 7,911	\$ 111,156

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	General Drain Improvement	Foundation Grant EMA	FBI Justice Funds	Sheriff - K-9	CFDA#93.323 & 21.019 CARES HD	800 MHz Rebanding
Cash and investments - beginning	\$ 841,761	\$ 9,651	\$ 4,581	\$ 2,335	\$ -	\$ 15,492
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	100,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	146,172	-	-	2,730	-	-
Total receipts	146,172	-	-	2,730	100,000	-
Disbursements:						
Personal services	-	-	-	-	4,203	-
Supplies	-	-	-	1,600	-	-
Other services and charges	91,309	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	91,309	-	-	1,600	4,203	-
Excess (deficiency) of receipts over disbursements	54,863	-	-	1,130	95,797	-
Cash and investments - ending	\$ 896,624	\$ 9,651	\$ 4,581	\$ 3,465	\$ 95,797	\$ 15,492

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	GEO Bond 2020	Payroll	Insurance	457b Sheriff Retirement	Settlement	County Wheel Tax
Cash and investments - beginning	\$ -	\$ 28,674	\$ 1,503,893	\$ 3,505	\$ 52,114	\$ 16
Receipts:						
Taxes	-	-	-	-	47,964,825	294,641
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	267,549	-
Charges for services	-	-	-	-	62,674	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,078,537	2,971,045	4,186,722	6,240	1,944	-
Total receipts	5,078,537	2,971,045	4,186,722	6,240	48,296,992	294,641
Disbursements:						
Personal services	-	2,786,174	4,722,432	6,240	105,211	-
Supplies	-	-	-	-	-	-
Other services and charges	157,889	184,202	254,941	-	48,191,281	294,641
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,218,830	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,376,719	2,970,376	4,977,373	6,240	48,296,492	294,641
Excess (deficiency) of receipts over disbursements	3,701,818	669	(790,651)	-	500	-
Cash and investments - ending	\$ 3,701,818	\$ 29,343	\$ 713,242	\$ 3,505	\$ 52,614	\$ 16

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	CVET	FIT	State Fines & Forfeitures	Infraction Judgements	Special Death Benefit	State Disclosure Fee
Cash and investments - beginning	\$ -	\$ -	\$ 14	\$ 2,627	\$ 321	\$ 396
Receipts:						
Taxes	185,722	582,534	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	8,527	31,468	3,720	6,070
Total receipts	185,722	582,534	8,527	31,468	3,720	6,070
Disbursements:						
Personal services	2,157	5,503	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	183,565	577,031	5,983	31,903	3,730	5,575
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	185,722	582,534	5,983	31,903	3,730	5,575
Excess (deficiency) of receipts over disbursements	-	-	2,544	(435)	(10)	495
Cash and investments - ending	\$ -	\$ -	\$ 2,558	\$ 2,192	\$ 311	\$ 891

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Coroners Training & Cont Ed	Interstate Compact-State Share	State Mortgage Fee	Sex and Violent Offender Admin	Youth Asst. Program	Education Plate Fee
Cash and investments - beginning	\$ 335	\$ 94	\$ 365	\$ 21	\$ (4,823)	\$ 169
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	5,288	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	563	5,645	548	-	394
Total receipts	5,288	563	5,645	548	-	394
Disbursements:						
Personal services	-	-	-	-	72,076	-
Supplies	-	-	-	-	-	-
Other services and charges	5,094	593	5,430	465	-	338
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	5,094	593	5,430	465	72,076	338
Excess (deficiency) of receipts over disbursements	194	(30)	215	83	(72,076)	56
Cash and investments - ending	\$ 529	\$ 64	\$ 580	\$ 104	\$ (76,899)	\$ 225

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Riverboat Revenue Sharing	Innkeepers Tax	93.563 Prosecutor PCA	County General IV-D ARRA Incen	Pros IV-D Incentive	93.563 Prosecutor IV-D Oct 99
Cash and investments - beginning	\$ -	\$ 753	\$ 2,584	\$ 46,479	\$ 41	\$ 157,136
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	125,800	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	15,518	-	23,349
Other receipts	-	212,385	-	-	-	2,708
Total receipts	125,800	212,385	-	15,518	-	26,057
Disbursements:						
Personal services	-	-	-	-	-	7,822
Supplies	-	-	-	-	-	12,177
Other services and charges	125,800	212,385	40	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	125,800	212,385	40	-	-	19,999
Excess (deficiency) of receipts over disbursements	-	-	(40)	15,518	-	6,058
Cash and investments - ending	\$ -	\$ 753	\$ 2,544	\$ 61,997	\$ 41	\$ 163,194

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	93.563 Clerk IV-D Incentive- P	CARES ACT COVID-19	HEA 1001 STATE HOMESTEAD CREDIT	E-911 WIRELESS	Emergency Mgmt - Rush Shelby Grant	CFDA#16.034 COVID Emg Spmnt
Cash and investments - beginning	\$ 156,595	\$ -	\$ 50	\$ 63	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,135,044	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	15,518	-	-	-	-	-
Other receipts	-	-	-	-	7,448	-
Total receipts	15,518	1,135,044	-	-	7,448	-
Disbursements:						
Personal services	13,185	-	-	-	-	-
Supplies	52	256,120	-	-	-	50,044
Other services and charges	7,800	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	21,037	256,120	-	-	-	50,044
Excess (deficiency) of receipts over disbursements	(5,519)	878,924	-	-	7,448	(50,044)
Cash and investments - ending	\$ 151,076	\$ 878,924	\$ 50	\$ 63	\$ 7,448	\$ (50,044)

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Inmates Trust Fund #6674456	Clerk's Trust	County Treasurer	Sheriff's Food Account	Sheriff's Commissary	Shelby County Tourism & Visitors Bureau
Cash and investments - beginning	\$ 4,067	\$ 632,271	\$ 1,582,706	\$ 35,141	\$ 53,294	\$ 374,442
Receipts:						
Taxes	-	-	1,601,616	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	249,986	-	-
Fines and forfeits	-	4,346,636	-	-	-	-
Other receipts	300,232	-	-	-	285,506	302,008
Total receipts	300,232	4,346,636	1,601,616	249,986	285,506	302,008
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	278,613	-	344,688
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	291,802	4,184,329	1,582,706	-	233,753	-
Total disbursements	291,802	4,184,329	1,582,706	278,613	233,753	344,688
Excess (deficiency) of receipts over disbursements	8,430	162,307	18,910	(28,627)	51,753	(42,680)
Cash and investments - ending	\$ 12,497	\$ 794,578	\$ 1,601,616	\$ 6,514	\$ 105,047	\$ 331,762

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Misc. Distributions	Community Corrections	Health Services Fund	Assessment & Referral	Informal Adjustment	Pre-Trial Diversion
Cash and investments - beginning	\$ 234,621	\$ 8,278	\$ 6,256	\$ 94,260	\$ 17,360	\$ 329,646
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	442,212	100,379	-	-	-
Charges for services	-	-	33,078	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,133	-	73,549	6,982	34,975
Total receipts	-	444,345	133,457	73,549	6,982	34,975
Disbursements:						
Personal services	-	433,059	53,713	101,574	-	2,088
Supplies	-	-	28,485	854	8,102	3,444
Other services and charges	-	20,285	10,427	1,393	2,615	41,822
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	68,992	108	1,148	13,124
Other disbursements	-	-	-	-	-	-
Total disbursements	-	453,344	161,617	103,929	11,865	60,478
Excess (deficiency) of receipts over disbursements	-	(8,999)	(28,160)	(30,380)	(4,883)	(25,503)
Cash and investments - ending	\$ 234,621	\$ (721)	\$ (21,904)	\$ 63,880	\$ 12,477	\$ 304,143

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Law Enforcement Fund	Jury Pay Fund	Donation/Sheriff Dept	Sheriff Defib Donationa	Prosecutor Donation	Automotive Safety
Cash and investments - beginning	\$ 3,838	\$ 9,751	\$ 15,092	\$ 970	\$ 1,903	\$ 2
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,132	4,357	-	-	-	-
Total receipts	8,132	4,357	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	10,572	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	10,572	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(2,440)	4,357	-	-	-	-
Cash and investments - ending	\$ 1,398	\$ 14,108	\$ 15,092	\$ 970	\$ 1,903	\$ 2

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Sheriffs Restitution	Sheriff Work Release	Seized Property	Pros Law Enforcement	Public Defender Service	Sheriff Surety Bonds
Cash and investments - beginning	\$ 15,189	\$ 8,817	\$ 13	\$ 131,011	\$ 20,671	\$ 1,935
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	768	-	-	6,369	54,345	-
Total receipts	768	-	-	6,369	54,345	-
Disbursements:						
Personal services	-	-	-	-	36,489	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	9,942	24,905	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	8,294	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	18,236	61,394	-
Excess (deficiency) of receipts over disbursements	768	-	-	(11,867)	(7,049)	-
Cash and investments - ending	\$ 15,957	\$ 8,817	\$ 13	\$ 119,144	\$ 13,622	\$ 1,935

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Project Inc. House Arrest	Civil Process Fees	MADD Impact Fees	CTP Funding	JUVD	JISP
Cash and investments - beginning	\$ 114,182	\$ 10,661	\$ 2,640	\$ 10,651	\$ 9,289	\$ 8,479
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	268,991	-	-	-	-	-
Fines and forfeits	21,516	-	-	-	-	-
Other receipts	272,459	35,034	-	-	105	-
Total receipts	562,966	35,034	-	-	105	-
Disbursements:						
Personal services	312,811	22,665	-	-	185	-
Supplies	10,026	-	-	-	1,027	-
Other services and charges	145,255	-	-	-	7,617	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	468,092	22,665	-	-	8,829	-
Excess (deficiency) of receipts over disbursements	94,874	12,369	-	-	(8,724)	-
Cash and investments - ending	\$ 209,056	\$ 23,030	\$ 2,640	\$ 10,651	\$ 565	\$ 8,479

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	DOC -Juv	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	\$ 11,094
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	36,630	-	-	10,125	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,561	-	-	-	-	8,625
Total receipts	40,191	-	-	10,125	-	8,625
Disbursements:						
Personal services	18,509	-	-	-	-	6,725
Supplies	-	-	-	-	-	-
Other services and charges	10,206	-	-	11,475	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	28,715	-	-	11,475	-	6,725
Excess (deficiency) of receipts over disbursements	11,476	-	-	(1,350)	-	1,900
Cash and investments - ending	\$ 11,476	\$ (2,250)	\$ 983	\$ (1,867)	\$ 2,123	\$ 12,994

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Assessor Data Entry Fee	Sheriff Range Fund	Sheriff Training Fund	Tindall Farm	Hendricks Street Rentals	Vending Machine
Cash and investments - beginning	\$ 16,886	\$ 601	\$ 421	\$ 392,047	\$ 17,139	\$ 579
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	75	-	-	-	-	-
Charges for services	-	-	-	71,252	6,300	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	24,595	-	-	-	27	466
Total receipts	24,670	-	-	71,252	6,327	466
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	9	-	-	-	76
Other services and charges	-	-	-	64,350	979	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	9	-	64,350	979	76
Excess (deficiency) of receipts over disbursements	24,670	(9)	-	6,902	5,348	390
Cash and investments - ending	\$ 41,556	\$ 592	\$ 421	\$ 398,949	\$ 22,487	\$ 969

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Racino - County	Racino Tax	Co. Interstate Fees/ Off. Tra	Prosecutor - Notary Fund	Clerk - Passport Envelopes	County Fair Grandstands
Cash and investments - beginning	\$ 3,657,588	\$ -	\$ 5,906	\$ 1,574	\$ -	\$ 250,000
Receipts:						
Taxes	-	3,178,058	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,475,362	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	143,624	-	563	-	895	-
Total receipts	3,618,986	3,178,058	563	-	895	-
Disbursements:						
Personal services	717,056	-	-	-	-	-
Supplies	-	-	-	-	264	-
Other services and charges	1,342,287	3,178,058	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	293,860	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,353,203	3,178,058	-	-	264	-
Excess (deficiency) of receipts over disbursements	1,265,783	-	563	-	631	-
Cash and investments - ending	\$ 4,923,371	\$ -	\$ 6,469	\$ 1,574	\$ 631	\$ 250,000

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Communications Tower	Scheffler Estates	LIT Certified Shares	Lit Public Safety	LIT Economic Development EDIT	Bail Alternative Building
Cash and investments - beginning	\$ 21,073	\$ -	\$ -	\$ -	\$ -	\$ 2,070
Receipts:						
Taxes	-	-	7,476,683	1,657,969	1,700,471	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	3,410	94,490	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,072	321,770	-	-	-	-
Total receipts	12,482	416,260	7,476,683	1,657,969	1,700,471	-
Disbursements:						
Personal services	-	-	46,970	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	21,555	7,429,713	1,657,969	1,700,471	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	21,555	7,476,683	1,657,969	1,700,471	-
Excess (deficiency) of receipts over disbursements	12,482	394,705	-	-	-	-
Cash and investments - ending	\$ 33,555	\$ 394,705	\$ -	\$ -	\$ -	\$ 2,070

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Sheriff Continuing Ed	Build Indiana Fund	Youth Substance Abuse Proventi	93.008 NACCHO MRC	Drug Free - STOP Grant	93.069 Public Health Emergency
Cash and investments - beginning	\$ 21,806	\$ 193,498	\$ 12,184	\$ 184	\$ (790)	\$ 694
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	95,000	-	18,500	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,944	-	-	-	-	-
Total receipts	9,944	-	95,000	-	18,500	-
Disbursements:						
Personal services	-	-	66,257	-	9,885	-
Supplies	-	-	1,564	-	2,225	-
Other services and charges	18,855	-	43,290	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	135	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	18,855	-	111,246	-	12,110	-
Excess (deficiency) of receipts over disbursements	(8,911)	-	(16,246)	-	6,390	-
Cash and investments - ending	\$ 12,895	\$ 193,498	\$ (4,062)	\$ 184	\$ 5,600	\$ 694

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	93.041 Adult Protective Svc	93.074 Ebola Grant	Race & Gender Fairness	JABG Flow Through Grant CC	SHRAB - Archival Assessment &
Cash and investments - beginning	\$ (37,837)	\$ 9,519	\$ 723	\$ 808	\$ 5,079
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	158,227	-	10,887	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	158,227	-	10,887	-	-
Disbursements:					
Personal services	156,721	-	-	-	-
Supplies	61	-	-	-	-
Other services and charges	27,559	-	8,574	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	184,341	-	8,574	-	-
Excess (deficiency) of receipts over disbursements	(26,114)	-	2,313	-	-
Cash and investments - ending	\$ (63,951)	\$ 9,519	\$ 3,036	\$ 808	\$ 5,079

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Indiana State Opioid Response	Drug Free Coalition	TSF Drug Free Coalition	EMA- Drone Camera CFDA 97.0042	EMA-Gas Mask CFDA 97.042
Cash and investments - beginning	\$ 60,000	\$ 23,322	\$ 25,149	\$ (16,199)	\$ (18,786)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	60,000	-	25,673	16,199	18,786
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	78,438	20,705	-	-
Total receipts	60,000	78,438	46,378	16,199	18,786
Disbursements:					
Personal services	36,259	-	12,590	-	-
Supplies	947	-	-	-	-
Other services and charges	4,000	47,523	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	2,000	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	43,206	47,523	12,590	-	-
Excess (deficiency) of receipts over disbursements	16,794	30,915	33,788	16,199	18,786
Cash and investments - ending	\$ 76,794	\$ 54,237	\$ 58,937	\$ -	\$ -

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	H1N1 Vaccination	Edward Byrne Memorial-Sheriff	Victim Assistance 16,575	Competitive EMA	DUI Task Force
Cash and investments - beginning	\$ 492	\$ 228	\$ (82,705)	\$ (736)	\$ (1,872)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	44,417	-	2,494
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	125,016	-	-
Total receipts	-	-	169,433	-	2,494
Disbursements:					
Personal services	-	-	81,340	-	3,737
Supplies	-	-	360	-	-
Other services and charges	-	-	2,050	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	83,750	-	3,737
Excess (deficiency) of receipts over disbursements	-	-	85,683	-	(1,243)
Cash and investments - ending	\$ 492	\$ 228	\$ 2,978	\$ (736)	\$ (3,115)

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	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	\$ 2,661	\$ 145	\$ (13,417)	\$ 31,781	\$ (4,824)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	19,513	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	19,513	-	-	-	-
Disbursements:					
Personal services	14,883	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	30,088	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	14,206	-
Other disbursements	-	-	-	-	-
Total disbursements	14,883	-	-	44,294	-
Excess (deficiency) of receipts over disbursements	4,630	-	-	(44,294)	-
Cash and investments - ending	\$ 7,291	\$ 145	\$ (13,417)	\$ (12,513)	\$ (4,824)

SHELBY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	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	\$ (5,194)	\$ 7	\$ 6,715	\$ 27,073,212
Receipts:					
Taxes	-	-	-	-	78,444,178
Licenses and permits	-	-	-	-	136,760
Intergovernmental receipts	-	-	3,000	-	14,800,962
Charges for services	-	-	-	-	1,749,906
Fines and forfeits	-	-	-	-	4,726,861
Other receipts	-	-	-	-	21,706,178
Total receipts	-	-	3,000	-	121,564,845
Disbursements:					
Personal services	-	-	-	-	23,746,216
Supplies	-	-	-	-	1,791,910
Other services and charges	-	1,785	793	-	73,034,505
Debt service - principal and interest	-	-	-	-	35
Capital outlay	-	-	-	-	6,425,120
Other disbursements	-	-	-	-	6,692,590
Total disbursements	-	1,785	793	-	111,690,376
Excess (deficiency) of receipts over disbursements	-	(1,785)	2,207	-	9,874,469
Cash and investments - ending	\$ 208,474	\$ (6,979)	\$ 2,214	\$ 6,715	\$ 36,947,681

SHELBY COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 799,733</u>	<u>\$ -</u>

SHELBY COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2020

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	Geo Bond - Annex II	\$ 4,927,873	\$ 330,000
Totals		<u>\$ 4,927,873</u>	<u>\$ 330,000</u>

SHELBY COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2020

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	\$ 4,228,235
Infrastructure	28,617,716
Buildings	41,462,098
Improvements other than buildings	4,792,503
Machinery, equipment, and vehicles	9,253,221
Construction in progress	<u>3,039,000</u>
Total governmental activities	<u>91,392,773</u>
Total capital assets	<u>\$ 91,392,773</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/>.