

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

FINANCIAL STATEMENT AUDIT REPORT

OF

SHELBY COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED

12/22/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Amy Glackman	01-01-21 to 12-31-22
County Treasurer	Kathy Plunkett	01-01-21 to 12-31-22
Clerk of the Circuit Court	Jill Taylor	01-01-21 to 12-31-22
County Sheriff	Louie Koch	01-01-21 to 12-31-22
County Recorder	Tawnya J. Williams	01-01-21 to 12-31-22
President of the Board of County Commissioners	Kevin Nigh	01-01-21 to 12-31-22
President of the County Council	Tony Titus	01-01-21 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF SHELBY COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Shelby County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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

December 5, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY
INFORMATION; AND OTHER INFORMATION

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.

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
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Sheriffs Commissary	\$ 1,056	\$ 25,000	\$ 27,036	\$ (980)
County General	3,273,926	15,862,061	13,152,289	5,983,698
Sheriff Special Accident	44,616	6,838	-	51,454
Campaign Finance Enforcement	200	-	-	200
County Share Edit	2,781,075	1,636,615	1,927,416	2,490,274
City / Town Court Cost	-	11,274	10,449	825
Clerk Perpetuation	101,600	31,586	32,465	100,721
Community Correction 2	10	420,234	420,311	(67)
CTP Community Correction	24,715	19,560	2,705	41,570
Disclosure / Assessor	18,711	10,755	5,952	23,514
Cumulative Bridge	1,730,737	1,440,726	1,486,857	1,684,606
Cum Cap Development	270,306	918,837	647,448	541,695
Cumulative Courthouse	41,696	-	-	41,696
Co. Drug Free Community Fund	56,228	68,889	56,228	68,889
Title III SARA	50,759	6,407	200	56,966
Extradition Expenses	25	-	-	25
Firearms Training	108,351	10,575	13,638	105,288
Food & Beverage Tax	497,868	561,050	645,070	413,848
Health	217,779	577,392	491,433	303,738
ID Security Protect	29,285	9,482	8,678	30,089
Excess Levy	188,488	-	-	188,488
Health Maintenance	88,833	33,140	2,474	119,499
Local Road & Street	3,420,127	795,625	846,520	3,369,232
PUBLIC SAFETY-COUNTY SHARE	366,586	2,834,940	1,829,684	1,371,842
Medical Care/Inmates	47,127	10,256	-	57,383
Misdemeanant - Sheriff	138,223	28,680	2,733	164,170
MVH - Restricted	3,046,621	5,432,341	4,092,094	4,386,868
Plat Book Fees	40,661	31,640	21,400	50,901
Insurance Reserve	-	800,000	-	800,000
Rainy Day	531,975	250,000	-	781,975
Reassessment 2017	146,564	179,569	287,602	38,531
Recorders Records Perpetuation	466,492	194,371	48,590	612,273
Shelby Co. Sex & Violent Offen	34,960	4,964	1,710	38,214
ADR	15,958	5,060	-	21,018
Excess Taxes	53,153	112,297	24,062	141,388
Surveyor Cornerstone	125,044	47,395	17,641	154,798
Tax Sale Redemption	103,923	57,701	64,642	96,982
Tax Sale Surplus	504,712	1,153,925	655,343	1,003,294
Tobacco Settlement-Local Healt	(415)	56,150	61,607	(5,872)
Unsafe Building Fund	1,300	-	-	1,300
16.588 STOP Domestic Violence	(13,143)	76,060	102,840	(39,923)
GAL/Court	-	23,899	23,899	-
GAL/CAPTA	2,500	-	-	2,500
County Auditor Ineligible Dedu	8,018	200	697	7,521
Education Fund (Recorder)	39,215	9,482	1,270	47,427
County 911	991,368	703,724	325,594	1,369,498
HEA 1001 STATE HOMESTEAD CREDIT	50	-	-	50
Adult Community Corrections	25,711	131,101	115,329	41,483
Juvenile Probation	7,911	-	-	7,911
Adult Probation Services	111,156	149,091	190,776	69,471
Coroner's Fees	-	210	-	210
General Drain Improvement	896,624	99,289	66,663	929,250
Foundation Grant EMA	9,651	-	-	9,651
FBI Justice Funds	4,581	-	-	4,581
Sheriff - K-9	3,465	1,000	-	4,465
CFDA#93.323 & 21.019 CARES HD	95,797	70,281	202,731	(36,653)
2021 Bond Debt Service Reserve	-	581,594	-	581,594
800 MHz Rebanding	15,492	7,579,941	525,076	7,070,357
GEO Bond 2020	3,701,818	390,650	2,553,863	1,538,605
Payroll	29,343	2,988,557	2,986,810	31,090
Insurance	713,242	3,668,231	4,907,474	(526,001)
457b Hoosier Start	-	84,130	84,130	-
457b Sheriff Retirement	3,505	6,240	6,240	3,505
Overpayment Fund	52,614	49,678,610	49,678,433	52,791
County Wheel Tax	16	286,509	221,910	64,615
CVET	-	190,057	190,057	-
FIT	-	719,640	719,640	-
State Fines & Forfeitures	2,558	4,571	7,462	(333)
Infraction Judgements	2,192	32,408	31,038	3,562
Special Death Benefit	311	3,945	4,005	251
State Disclosure Fee	891	10,755	10,175	1,471
Coroners Training & Cont Ed	529	5,137	5,220	446
Interstate Compact-State Share	64	438	500	2
State Mortgage Fee	580	6,770	6,828	522

SHELBY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Sex and Violent Offender Admin	104	552	645	11
Youth Asst. Program	(76,899)	153,600	70,703	5,998
Education Plate Fee	225	375	394	206
Riverboat Revenue Sharing	-	125,652	125,652	-
Innkeepers Tax	753	264,556	265,308	1
93.563 Prosecutor PCA	2,544	-	-	2,544
County General IV-D ARRA Incen	61,997	15,860	1,388	76,469
Pros IV-D Incentive	41	-	-	41
93.563 Prosecutor IV-D Oct 99	163,194	23,855	11,776	175,273
93.563 Clerk IV-D Incentive- P	151,076	15,860	22,060	144,876
E-911 WIRELESS	63	-	-	63
County Treasurer	1,601,616	1,579,681	1,601,616	1,579,681
Inmate Trust Fund #6674456	12,497	512,559	517,725	7,331
Clerk's Trust	794,578	4,881,247	4,892,293	783,532
Sheriff's Food Account	6,514	321,850	304,499	23,865
Sheriff's Commissary	105,047	-	-	105,047
Shelby County Tourism & Visitors Bureau	331,762	420,724	401,299	351,187
Misc. Distributions	234,621	980	-	235,601
Community Corrections	(721)	37,389	28,854	7,814
Health Services Fund	(21,904)	54,197	149,962	(117,669)
Assessment & Referral	63,880	81,630	94,635	50,875
Informal Adjustment	12,477	6,513	10,042	8,948
Pre-Trial Diversion	304,143	29,240	33,655	299,728
Law Enforcement Fund	1,398	8,196	6,915	2,679
Jury Pay Fund	14,108	4,202	5,597	12,713
Donation/Sheriff Dept	15,092	-	-	15,092
Sheriff Defib Donationa	970	-	-	970
Prosecutor Donation	1,903	-	-	1,903
Automotive Safety	2	-	-	2
Sheriffs Restitution	15,957	1,501	-	17,458
Sheriff Work Release	8,817	-	-	8,817
Seized Property	13	-	-	13
Pros Law Enforcement	119,144	4,757	12,620	111,281
Public Defender Service	13,622	65,495	81,736	(2,619)
Sheriff Surety Bonds	1,935	-	-	1,935
Project Inc. House Arrest	209,056	495,459	508,805	195,710
Civil Process Fees	23,030	35,823	-	58,853
MADD Impact Fees	2,640	-	-	2,640
CTP Funding	10,651	-	-	10,651
Juvenile Intensive SP	565	-	565	-
JISP	8,479	-	-	8,479
DOC -Juv	11,476	24,081	35,557	-
Community Correction Juv	(2,250)	-	-	(2,250)
Willow Park HMGP	983	-	-	983
Court Reform Grant (Odyssey)	(1,867)	3,525	3,525	(1,867)
Health Dept. BHP Grant 172-2	2,123	-	-	2,123
Sheriff Drug Free	12,994	4,779	3,859	13,914
Assessor Data Entry Fee	41,556	36,450	229	77,777
Sheriff Range Fund	592	-	254	338
Sheriff Training Fund	421	-	-	421
Tindall Farm	398,949	72,868	61,731	410,086
Hendricks Street Rentals	22,487	4,000	672	25,815
Vending Machine	969	54	10	1,013
Racino - County	4,923,371	4,443,470	2,070,001	7,296,840
Racino Tax	-	4,044,866	4,044,866	-
Co. Interstate Fees/ Off. Tra	6,469	438	-	6,907
Prosecutor - Notary Fund	1,574	-	-	1,574
Clerk - Passport Envelopes	631	2,264	1,530	1,365
County Fair Grandstands	250,000	-	-	250,000
Communications Tower	33,555	15,209	13,426	35,333
Scheffler Estates	394,705	90,860	27,315	458,250
LIT Certified Shares	-	7,936,624	7,936,624	-
LIT Public Safety	-	1,805,832	1,805,832	-
LIT Economic Developement EDIT	-	1,809,943	1,809,943	-
Bail Alternative Building	2,070	-	-	2,070
Sheriff Continuing Ed	12,895	3,331	13,522	2,704
Build Indiana Fund	193,498	-	47,000	146,498
Youth Substance Abuse Proventi	(4,062)	-	-	(4,062)
93.008 NACCHO MRC	184	-	-	184
Drug Free - STOP Grant	5,600	61,500	62,770	4,330
93.069 Public Health Emergency	694	-	-	694
93.041 Adult Protective Srv	(63,951)	195,557	168,827	(37,221)
93.074 Ebola Grant	9,519	-	-	9,519
CARES ACT COVID-19	878,924	68,963	1,441,319	(493,432)

SHELBY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
American Rescue Plan	-	4,344,042	-	4,344,042
Race & Gender Fairness	3,036	5,747	7,298	1,485
JABG Flow Through Grant CC	808	-	-	808
SHRAB - Archival Assessment &	5,079	-	-	5,079
Indiana State Opioid Response	76,794	60,000	62,114	74,680
Drug Free Coalition	54,237	56,228	111,973	(1,508)
TSF Drug Free Coalition	58,937	131,023	80,977	108,983
EMA- Robot CFDA# 97.067	-	43,000	43,000	-
H1N1 Vaccination	492	-	-	492
Edward Byrne Memorial-Sheriff	228	-	-	228
Victim Assistance 16.575	2,978	32,344	78,413	(43,091)
CFDA#16.034 COVID19 Emg Spmnt	(50,044)	48,749	627	(1,922)
Competitive EMA	(736)	-	-	(736)
Operation Pull Over	-	14,900	14,900	-
DUI Task Force	(3,115)	6,472	6,647	(3,290)
BCC Traffic Enforcement 20.600	7,291	17,781	18,269	6,803
4-H/TFC Drug Free Grant	145	-	-	145
Comm. Corrections Donations	-	2,500	2,500	-
14.228 COVID-19 Respons Progra	-	250,000	244,000	6,000
Regional Public Safety Train	(13,417)	-	-	(13,417)
CRI Grant (Health Dept.) 97.05	(12,513)	126,775	44,402	69,860
2010 Foundation	(4,824)	2,279	1,139	(3,684)
16.803 JAG Edward Byrne Grant	208,474	-	-	208,474
97.073 State Homeland Security	(6,979)	2,750	-	(4,229)
Probation Grant Fund	2,214	5,787	5,535	2,466
Emergency Mgmt - Rush Shelby	7,448	5,606	11,156	1,898
97.730201 Act Juv Justice Gran	6,715	-	-	6,715
Totals	\$ 36,947,681	\$ 136,070,205	\$ 119,283,443	\$ 53,734,443

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, local 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. Many of the funds were a result of reimbursable grants. Two funds were a cash balance deficit due to spending more than available.

Note 8. Subsequent Events

The County was awarded \$8,688,084 from the American Rescue Plan Act of 2021. The first distribution of these funds was received by the County during 2021, in the amount of \$4,344,042, with the remaining balance to be received during 2022.

REQUIRED SUPPLEMENTARY INFORMATION

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sheriffs Commissary	County General	Sheriff Special Accident	Campaign Finance Enforcement	County Share Edit	City / Town Court Cost
Cash and investments - beginning	\$ 1,056	\$ 3,273,926	\$ 44,616	\$ 200	\$ 2,781,075	\$ -
Receipts:						
Taxes	-	11,598,145	-	-	-	-
Licenses and permits	-	199,643	-	-	-	-
Intergovernmental receipts	-	2,768,997	-	-	-	-
Charges for services	-	574,754	-	-	-	11,274
Fines and forfeits	-	337,702	-	-	-	-
Other receipts	25,000	382,820	6,838	-	1,636,615	-
Total receipts	25,000	15,862,061	6,838	-	1,636,615	11,274
Disbursements:						
Personal services	27,036	9,457,765	-	-	52,688	-
Supplies	-	750,537	-	-	2,118	-
Other services and charges	-	2,799,630	-	-	534,498	10,449
Capital outlay	-	144,357	-	-	1,338,112	-
Other disbursements	-	-	-	-	-	-
Total disbursements	27,036	13,152,289	-	-	1,927,416	10,449
Excess (deficiency) of receipts over disbursements	(2,036)	2,709,772	6,838	-	(290,801)	825
Cash and investments - ending	\$ (980)	\$ 5,983,698	\$ 51,454	\$ 200	\$ 2,490,274	\$ 825

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Clerk Perpetuation	Community Correction 2	CTP Community Correction	Disclosure / Assessor	Cumulative Bridge	Cum Cap Development
Cash and investments - beginning	\$ 101,600	\$ 10	\$ 24,715	\$ 18,711	\$ 1,730,737	\$ 270,306
Receipts:						
Taxes	-	-	-	-	538,075	775,230
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	420,234	14,950	-	886,886	89,827
Charges for services	-	-	-	-	-	29,696
Fines and forfeits	-	-	-	-	-	-
Other receipts	31,586	-	4,610	10,755	15,765	24,084
Total receipts	31,586	420,234	19,560	10,755	1,440,726	918,837
Disbursements:						
Personal services	28,300	420,302	-	-	-	-
Supplies	2,250	-	-	-	155,085	86,659
Other services and charges	35	9	2,705	5,952	210,823	213,116
Capital outlay	1,880	-	-	-	1,120,949	347,673
Other disbursements	-	-	-	-	-	-
Total disbursements	32,465	420,311	2,705	5,952	1,486,857	647,448
Excess (deficiency) of receipts over disbursements	(679)	(77)	16,855	4,803	(46,131)	271,389
Cash and investments - ending	\$ 100,721	\$ (67)	\$ 41,570	\$ 23,514	\$ 1,684,606	\$ 541,695

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Cumulative Courthouse	Co. Drug Free Community Fund	Title III SARA	Extradition Expenses	Firearms Training	Food & Beverage Tax
Cash and investments - beginning	\$ 41,696	\$ 56,228	\$ 50,759	\$ 25	\$ 108,351	\$ 497,868
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	68,889	6,407	-	10,575	561,050
Total receipts	-	68,889	6,407	-	10,575	561,050
Disbursements:						
Personal services	-	-	-	-	-	645,070
Supplies	-	-	-	-	11,674	-
Other services and charges	-	56,228	200	-	1,785	-
Capital outlay	-	-	-	-	179	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	56,228	200	-	13,638	645,070
Excess (deficiency) of receipts over disbursements	-	12,661	6,207	-	(3,063)	(84,020)
Cash and investments - ending	\$ 41,696	\$ 68,889	\$ 56,966	\$ 25	\$ 105,288	\$ 413,848

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Health	ID Security Protect	Excess Levy	Health Maintenance	Local Road & Street	PUBLIC SAFETY-COUNTY SHARE
Cash and investments - beginning	\$ 217,779	\$ 29,285	\$ 188,488	\$ 88,833	\$ 3,420,127	\$ 366,586
Receipts:						
Taxes	463,440	-	-	-	-	-
Licenses and permits	16,145	-	-	-	-	-
Intergovernmental receipts	53,680	-	-	16,570	795,625	-
Charges for services	44,127	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	9,482	-	16,570	-	2,834,940
Total receipts	577,392	9,482	-	33,140	795,625	2,834,940
Disbursements:						
Personal services	411,896	-	-	-	-	1,061,885
Supplies	16,342	-	-	1,422	40,688	42,489
Other services and charges	63,195	8,678	-	1,052	41,572	725,310
Capital outlay	-	-	-	-	764,260	-
Other disbursements	-	-	-	-	-	-
Total disbursements	491,433	8,678	-	2,474	846,520	1,829,684
Excess (deficiency) of receipts over disbursements	85,959	804	-	30,666	(50,895)	1,005,256
Cash and investments - ending	\$ 303,738	\$ 30,089	\$ 188,488	\$ 119,499	\$ 3,369,232	\$ 1,371,842

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Medical Care/Inmates	Misdemeanant - Sheriff	MVH - Restricted	Plat Book Fees	Insurance Reserve	Rainy Day
Cash and investments - beginning	\$ 47,127	\$ 138,223	\$ 3,046,621	\$ 40,661	\$ -	\$ 531,975
Receipts:						
Taxes	-	-	1,263,811	-	-	-
Licenses and permits	-	-	27,574	-	-	-
Intergovernmental receipts	-	-	4,119,781	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	28,680	-	-	-	-
Other receipts	10,256	-	21,175	31,640	800,000	250,000
Total receipts	10,256	28,680	5,432,341	31,640	800,000	250,000
Disbursements:						
Personal services	-	-	1,665,642	14,000	-	-
Supplies	-	-	185,029	-	-	-
Other services and charges	-	2,733	289,370	-	-	-
Capital outlay	-	-	1,952,053	7,400	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	2,733	4,092,094	21,400	-	-
Excess (deficiency) of receipts over disbursements	10,256	25,947	1,340,247	10,240	800,000	250,000
Cash and investments - ending	\$ 57,383	\$ 164,170	\$ 4,386,868	\$ 50,901	\$ 800,000	\$ 781,975

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Reassessment 2017	Recorders Records Perpetuation	Shelby Co. Sex & Violent Offen	ADR	Excess Taxes	Surveyor Cornerstone
Cash and investments - beginning	\$ 146,564	\$ 466,492	\$ 34,960	\$ 15,958	\$ 53,153	\$ 125,044
Receipts:						
Taxes	160,956	-	-	-	112,297	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	18,613	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	194,371	4,964	5,060	-	47,395
Total receipts	<u>179,569</u>	<u>194,371</u>	<u>4,964</u>	<u>5,060</u>	<u>112,297</u>	<u>47,395</u>
Disbursements:						
Personal services	638	24,003	-	-	901	16,906
Supplies	-	5,436	1,710	-	-	-
Other services and charges	284,673	16,354	-	-	23,161	735
Capital outlay	-	2,797	-	-	-	-
Other disbursements	2,291	-	-	-	-	-
Total disbursements	<u>287,602</u>	<u>48,590</u>	<u>1,710</u>	<u>-</u>	<u>24,062</u>	<u>17,641</u>
Excess (deficiency) of receipts over disbursements	<u>(108,033)</u>	<u>145,781</u>	<u>3,254</u>	<u>5,060</u>	<u>88,235</u>	<u>29,754</u>
Cash and investments - ending	<u>\$ 38,531</u>	<u>\$ 612,273</u>	<u>\$ 38,214</u>	<u>\$ 21,018</u>	<u>\$ 141,388</u>	<u>\$ 154,798</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settlement-Local Healt	Unsafe Building Fund	16.588 STOP Domestic Violence	GAL/Court
Cash and investments - beginning	\$ 103,923	\$ 504,712	\$ (415)	\$ 1,300	\$ (13,143)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	24,255	-	76,060	23,899
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	57,701	1,153,925	31,895	-	-	-
Total receipts	57,701	1,153,925	56,150	-	76,060	23,899
Disbursements:						
Personal services	-	-	61,257	-	101,895	-
Supplies	-	-	350	-	-	-
Other services and charges	64,642	655,343	-	-	945	23,899
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	64,642	655,343	61,607	-	102,840	23,899
Excess (deficiency) of receipts over disbursements	(6,941)	498,582	(5,457)	-	(26,780)	-
Cash and investments - ending	\$ 96,982	\$ 1,003,294	\$ (5,872)	\$ 1,300	\$ (39,923)	\$ -

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	GAL/CAPTA	County Auditor Ineligible Dedu	Education Fund (Recorder)	County 911	HEA 1001 STATE HOMESTEAD CREDIT	Adult Community Corrections
Cash and investments - beginning	\$ 2,500	\$ 8,018	\$ 39,215	\$ 991,368	\$ 50	\$ 25,711
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	17,682	-	118,514
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	200	9,482	686,042	-	12,587
Total receipts	-	200	9,482	703,724	-	131,101
Disbursements:						
Personal services	-	-	-	21,840	-	75,674
Supplies	-	-	-	1,255	-	3,930
Other services and charges	-	697	1,270	273,960	-	35,725
Capital outlay	-	-	-	28,539	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	697	1,270	325,594	-	115,329
Excess (deficiency) of receipts over disbursements	-	(497)	8,212	378,130	-	15,772
Cash and investments - ending	\$ 2,500	\$ 7,521	\$ 47,427	\$ 1,369,498	\$ 50	\$ 41,483

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Juvenile Probation	Adult Probation Services	Coroner's Fees	General Drain Improvement	Foundation Grant EMA	FBI Justice Funds
Cash and investments - beginning	\$ 7,911	\$ 111,156	\$ -	\$ 896,624	\$ 9,651	\$ 4,581
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	15,331	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	133,760	210	99,289	-	-
Total receipts	-	149,091	210	99,289	-	-
Disbursements:						
Personal services	-	165,301	-	-	-	-
Supplies	-	11	-	-	-	-
Other services and charges	-	16,487	-	66,663	-	-
Capital outlay	-	8,977	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	190,776	-	66,663	-	-
Excess (deficiency) of receipts over disbursements	-	(41,685)	210	32,626	-	-
Cash and investments - ending	\$ 7,911	\$ 69,471	\$ 210	\$ 929,250	\$ 9,651	\$ 4,581

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sheriff - K-9	CFDA#93.323 & 21.019 CARES HD	2021 Bond Debt Service Reserve	800 MHz Rebanding	GEO Bond 2020	Payroll
Cash and investments - beginning	\$ 3,465	\$ 95,797	\$ -	\$ 15,492	\$ 3,701,818	\$ 29,343
Receipts:						
Taxes	-	-	-	-	351,806	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	70,281	-	-	38,844	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,000	-	581,594	7,579,941	-	2,988,557
Total receipts	1,000	70,281	581,594	7,579,941	390,650	2,988,557
Disbursements:						
Personal services	-	160,996	-	-	-	2,778,581
Supplies	-	23,162	-	-	-	-
Other services and charges	-	18,233	-	99,647	37,363	208,229
Capital outlay	-	340	-	425,429	2,516,500	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	202,731	-	525,076	2,553,863	2,986,810
Excess (deficiency) of receipts over disbursements	1,000	(132,450)	581,594	7,054,865	(2,163,213)	1,747
Cash and investments - ending	\$ 4,465	\$ (36,653)	\$ 581,594	\$ 7,070,357	\$ 1,538,605	\$ 31,090

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Insurance	457b Hoosier Start	457b Sheriff Retirement	Overpayment Fund	County Wheel Tax	CVET
Cash and investments - beginning	\$ 713,242	\$ -	\$ 3,505	\$ 52,614	\$ 16	\$ -
Receipts:						
Taxes	-	-	-	49,332,762	286,509	190,057
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	275,911	-	-
Charges for services	-	-	-	53,330	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,668,231	84,130	6,240	16,607	-	-
Total receipts	3,668,231	84,130	6,240	49,678,610	286,509	190,057
Disbursements:						
Personal services	4,645,611	84,130	6,240	104,980	-	2,207
Supplies	-	-	-	-	-	-
Other services and charges	261,863	-	-	49,573,453	221,910	187,850
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,907,474	84,130	6,240	49,678,433	221,910	190,057
Excess (deficiency) of receipts over disbursements	(1,239,243)	-	-	177	64,599	-
Cash and investments - ending	\$ (526,001)	\$ -	\$ 3,505	\$ 52,791	\$ 64,615	\$ -

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	FIT	State Fines & Forfeitures	Infraction Judgements	Special Death Benefit	State Disclosure Fee	Coroners Training & Cont Ed
Cash and investments - beginning	\$ -	\$ 2,558	\$ 2,192	\$ 311	\$ 891	\$ 529
Receipts:						
Taxes	719,640	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	5,137
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	4,571	32,408	3,945	10,755	-
Total receipts	<u>719,640</u>	<u>4,571</u>	<u>32,408</u>	<u>3,945</u>	<u>10,755</u>	<u>5,137</u>
Disbursements:						
Personal services	6,798	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	712,842	7,462	31,038	4,005	10,175	5,220
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>719,640</u>	<u>7,462</u>	<u>31,038</u>	<u>4,005</u>	<u>10,175</u>	<u>5,220</u>
Excess (deficiency) of receipts over disbursements	-	(2,891)	1,370	(60)	580	(83)
Cash and investments - ending	<u>\$ -</u>	<u>\$ (333)</u>	<u>\$ 3,562</u>	<u>\$ 251</u>	<u>\$ 1,471</u>	<u>\$ 446</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Interstate Compact-State Share	State Mortgage Fee	Sex and Violent Offender Admin	Youth Asst. Program	Education Plate Fee	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 64	\$ 580	\$ 104	\$ (76,899)	\$ 225	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	125,652
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	438	6,770	552	153,600	375	-
Total receipts	438	6,770	552	153,600	375	125,652
Disbursements:						
Personal services	-	-	-	70,703	-	-
Supplies	-	-	-	-	-	-
Other services and charges	500	6,828	645	-	394	125,652
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	500	6,828	645	70,703	394	125,652
Excess (deficiency) of receipts over disbursements	(62)	(58)	(93)	82,897	(19)	-
Cash and investments - ending	\$ 2	\$ 522	\$ 11	\$ 5,998	\$ 206	\$ -

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Innkeepers Tax	93.563 Prosecutor PCA	County General IV-D ARRA Incen	Pros IV-D Incentive	93.563 Prosecutor IV-D Oct 99	93.563 Clerk IV-D Incentive- P
Cash and investments - beginning	\$ 753	\$ 2,544	\$ 61,997	\$ 41	\$ 163,194	\$ 151,076
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	15,860	-	23,855	15,860
Other receipts	264,556	-	-	-	-	-
Total receipts	264,556	-	15,860	-	23,855	15,860
Disbursements:						
Personal services	-	-	-	-	7,977	13,545
Supplies	-	-	1,388	-	3,799	640
Other services and charges	265,308	-	-	-	-	7,875
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	265,308	-	1,388	-	11,776	22,060
Excess (deficiency) of receipts over disbursements	(752)	-	14,472	-	12,079	(6,200)
Cash and investments - ending	\$ 1	\$ 2,544	\$ 76,469	\$ 41	\$ 175,273	\$ 144,876

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	E-911 WIRELESS	County Treasurer	Inmate Trust Fund #6674456	Clerk's Trust	Sheriff's Food Account	Sheriff's Commissary
Cash and investments - beginning	\$ 63	\$ 1,601,616	\$ 12,497	\$ 794,578	\$ 6,514	\$ 105,047
Receipts:						
Taxes	-	1,579,681	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	512,559	4,881,247	321,850	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	1,579,681	512,559	4,881,247	321,850	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,601,616	517,725	4,892,293	304,499	-
Total disbursements	-	1,601,616	517,725	4,892,293	304,499	-
Excess (deficiency) of receipts over disbursements	-	(21,935)	(5,166)	(11,046)	17,351	-
Cash and investments - ending	\$ 63	\$ 1,579,681	\$ 7,331	\$ 783,532	\$ 23,865	\$ 105,047

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Shelby County Tourism & Visitors Bureau	Misc. Distributions	Community Corrections	Health Services Fund	Assessment & Referral	Informal Adjustment
Cash and investments - beginning	\$ 331,762	\$ 234,621	\$ (721)	\$ (21,904)	\$ 63,880	\$ 12,477
Receipts:						
Taxes	265,308	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	36,630	24,883	-	-
Charges for services	9,600	-	-	20,350	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	145,816	980	759	8,964	81,630	6,513
Total receipts	420,724	980	37,389	54,197	81,630	6,513
Disbursements:						
Personal services	-	-	9,596	126,135	91,674	-
Supplies	-	-	-	18,098	173	5,683
Other services and charges	-	-	19,258	4,821	2,788	4,359
Capital outlay	-	-	-	908	-	-
Other disbursements	401,299	-	-	-	-	-
Total disbursements	401,299	-	28,854	149,962	94,635	10,042
Excess (deficiency) of receipts over disbursements	19,425	980	8,535	(95,765)	(13,005)	(3,529)
Cash and investments - ending	\$ 351,187	\$ 235,601	\$ 7,814	\$ (117,669)	\$ 50,875	\$ 8,948

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Pre-Trial Diversion	Law Enforcement Fund	Jury Pay Fund	Donation/Sheriff Dept	Sheriff Defib Donationa	Prosecutor Donation
Cash and investments - beginning	\$ 304,143	\$ 1,398	\$ 14,108	\$ 15,092	\$ 970	\$ 1,903
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	29,240	8,196	4,202	-	-	-
Total receipts	29,240	8,196	4,202	-	-	-
Disbursements:						
Personal services	-	-	5,597	-	-	-
Supplies	167	-	-	-	-	-
Other services and charges	33,488	6,915	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	33,655	6,915	5,597	-	-	-
Excess (deficiency) of receipts over disbursements	(4,415)	1,281	(1,395)	-	-	-
Cash and investments - ending	\$ 299,728	\$ 2,679	\$ 12,713	\$ 15,092	\$ 970	\$ 1,903

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Automotive Safety	Sheriffs Restitution	Sheriff Work Release	Seized Property	Pros Law Enforcement	Public Defender Service
Cash and investments - beginning	\$ 2	\$ 15,957	\$ 8,817	\$ 13	\$ 119,144	\$ 13,622
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	220	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,501	-	-	4,537	65,495
Total receipts	-	1,501	-	-	4,757	65,495
Disbursements:						
Personal services	-	-	-	-	-	46,369
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	2,799	35,367
Capital outlay	-	-	-	-	9,821	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	12,620	81,736
Excess (deficiency) of receipts over disbursements	-	1,501	-	-	(7,863)	(16,241)
Cash and investments - ending	\$ 2	\$ 17,458	\$ 8,817	\$ 13	\$ 111,281	\$ (2,619)

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sheriff Surety Bonds	Project Inc. House Arrest	Civil Process Fees	MADD Impact Fees	CTP Funding	Juvenile Intensive SP
Cash and investments - beginning	\$ 1,935	\$ 209,056	\$ 23,030	\$ 2,640	\$ 10,651	\$ 565
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	452,153	-	-	-	-
Fines and forfeits	-	24,656	-	-	-	-
Other receipts	-	18,650	35,823	-	-	-
Total receipts	-	495,459	35,823	-	-	-
Disbursements:						
Personal services	-	322,876	-	-	-	-
Supplies	-	10,464	-	-	-	232
Other services and charges	-	170,189	-	-	-	333
Capital outlay	-	5,276	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	508,805	-	-	-	565
Excess (deficiency) of receipts over disbursements	-	(13,346)	35,823	-	-	(565)
Cash and investments - ending	\$ 1,935	\$ 195,710	\$ 58,853	\$ 2,640	\$ 10,651	\$ -

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	JISP	DOC -Juv	Community Correction Juv	Willow Park HMGP	Court Reform Grant (Odyssey)	Health Dept. BHP Grant 172-2
Cash and investments - beginning	\$ 8,479	\$ 11,476	\$ (2,250)	\$ 983	\$ (1,867)	\$ 2,123
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	21,978	-	-	3,525	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,103	-	-	-	-
Total receipts	-	24,081	-	-	3,525	-
Disbursements:						
Personal services	-	15,593	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	19,964	-	-	3,525	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	35,557	-	-	3,525	-
Excess (deficiency) of receipts over disbursements	-	(11,476)	-	-	-	-
Cash and investments - ending	\$ 8,479	\$ -	\$ (2,250)	\$ 983	\$ (1,867)	\$ 2,123

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sheriff Drug Free	Assessor Data Entry Fee	Sheriff Range Fund	Sheriff Training Fund	Tindall Farm	Hendricks Street Rentals
Cash and investments - beginning	\$ 12,994	\$ 41,556	\$ 592	\$ 421	\$ 398,949	\$ 22,487
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	4,779	-	-	-	-	-
Charges for services	-	-	-	-	72,868	4,000
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	36,450	-	-	-	-
Total receipts	4,779	36,450	-	-	72,868	4,000
Disbursements:						
Personal services	3,859	204	-	-	-	-
Supplies	-	-	254	-	-	-
Other services and charges	-	25	-	-	61,731	672
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,859	229	254	-	61,731	672
Excess (deficiency) of receipts over disbursements	920	36,221	(254)	-	11,137	3,328
Cash and investments - ending	\$ 13,914	\$ 77,777	\$ 338	\$ 421	\$ 410,086	\$ 25,815

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Vending Machine	Racino - County	Racino Tax	Co. Interstate Fees/ Off. Tra	Prosecutor - Notary Fund	Clerk - Passport Envelopes
Cash and investments - beginning	\$ 969	\$ 4,923,371	\$ -	\$ 6,469	\$ 1,574	\$ 631
Receipts:						
Taxes	-	-	4,044,866	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	4,311,916	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	54	131,554	-	438	-	2,264
Total receipts	54	4,443,470	4,044,866	438	-	2,264
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	10	-	-	-	-	1,530
Other services and charges	-	1,819,878	4,044,866	-	-	-
Capital outlay	-	250,123	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	10	2,070,001	4,044,866	-	-	1,530
Excess (deficiency) of receipts over disbursements	44	2,373,469	-	438	-	734
Cash and investments - ending	\$ 1,013	\$ 7,296,840	\$ -	\$ 6,907	\$ 1,574	\$ 1,365

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County Fair Grandstands	Communications Tower	Scheffler Estates	LIT Certified Shares	LIT Public Safety	LIT Economic Development EDIT
Cash and investments - beginning	\$ 250,000	\$ 33,555	\$ 394,705	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	7,936,624	1,805,832	1,809,943
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	2,353	90,860	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	12,856	-	-	-	-
Total receipts	-	15,209	90,860	7,936,624	1,805,832	1,809,943
Disbursements:						
Personal services	-	-	-	49,861	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	13,426	27,315	7,886,763	1,805,832	1,809,943
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	13,426	27,315	7,936,624	1,805,832	1,809,943
Excess (deficiency) of receipts over disbursements	-	1,783	63,545	-	-	-
Cash and investments - ending	\$ 250,000	\$ 35,338	\$ 458,250	\$ -	\$ -	\$ -

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Bail Alternative Building	Sheriff Continuing Ed	Build Indiana Fund	Youth Substance Abuse Proventi	93.008 NACCHO MRC	Drug Free - STOP Grant
Cash and investments - beginning	\$ 2,070	\$ 12,895	\$ 193,498	\$ (4,062)	\$ 184	\$ 5,600
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	61,500
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,331	-	-	-	-
Total receipts	-	3,331	-	-	-	61,500
Disbursements:						
Personal services	-	-	-	-	-	28,558
Supplies	-	-	-	-	-	1,189
Other services and charges	-	13,395	47,000	-	-	33,023
Capital outlay	-	127	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	13,522	47,000	-	-	62,770
Excess (deficiency) of receipts over disbursements	-	(10,191)	(47,000)	-	-	(1,270)
Cash and investments - ending	\$ 2,070	\$ 2,704	\$ 146,498	\$ (4,062)	\$ 184	\$ 4,330

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	93.069 Public Health Emergency	93.041 Adult Protective Srcv	93.074 Ebola Grant	CARES ACT COVID-19	American Rescue Plan	Race & Gender Fairness
Cash and investments - beginning	\$ 694	\$ (63,951)	\$ 9,519	\$ 878,924	\$ -	\$ 3,036
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	182,490	-	68,963	4,344,042	5,747
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	13,067	-	-	-	-
Total receipts	-	195,557	-	68,963	4,344,042	5,747
Disbursements:						
Personal services	-	161,067	-	-	-	-
Supplies	-	901	-	-	-	-
Other services and charges	-	6,859	-	1,436,319	-	7,298
Capital outlay	-	-	-	5,000	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	168,827	-	1,441,319	-	7,298
Excess (deficiency) of receipts over disbursements	-	26,730	-	(1,372,356)	4,344,042	(1,551)
Cash and investments - ending	\$ 694	\$ (37,221)	\$ 9,519	\$ (493,432)	\$ 4,344,042	\$ 1,485

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	JABG Flow Through Grant CC	SHRAB - Archival Assessment &	Indiana State Opioid Response	Drug Free Coalition	TSF Drug Free Coalition	EMA- Robot CFDA# 97.067
Cash and investments - beginning	\$ 808	\$ 5,079	\$ 76,794	\$ 54,237	\$ 58,937	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	60,000	56,228	-	43,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	131,023	-
Total receipts	-	-	60,000	56,228	131,023	43,000
Disbursements:						
Personal services	-	-	57,159	-	75,466	-
Supplies	-	-	1,949	-	-	-
Other services and charges	-	-	3,006	111,973	5,511	-
Capital outlay	-	-	-	-	-	43,000
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	62,114	111,973	80,977	43,000
Excess (deficiency) of receipts over disbursements	-	-	(2,114)	(55,745)	50,046	-
Cash and investments - ending	\$ 808	\$ 5,079	\$ 74,680	\$ (1,508)	\$ 108,983	\$ -

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	H1N1 Vaccanation	Edward Byrne Memorial-Sheriff	Victim Assistance 16.575	CFDA#16.034 COVID19 Emg Spmnt	Competitive EMA
Cash and investments - beginning	\$ 492	\$ 228	\$ 2,978	\$ (50,044)	\$ (736)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	32,344	48,749	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	32,344	48,749	-
Disbursements:					
Personal services	-	-	77,533	-	-
Supplies	-	-	480	-	-
Other services and charges	-	-	400	627	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	78,413	627	-
Excess (deficiency) of receipts over disbursements	-	-	(46,069)	48,122	-
Cash and investments - ending	\$ 492	\$ 228	\$ (43,091)	\$ (1,922)	\$ (736)

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Operation Pull Over	DUI Task Force	BCC Traffic Enforcement 20,600	4-H/TFC Drug Free Grant	Comm. Corrections Donations
Cash and investments - beginning	\$ -	\$ (3,115)	\$ 7,291	\$ 145	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	14,900	6,472	17,781	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	2,500
Total receipts	14,900	6,472	17,781	-	2,500
Disbursements:					
Personal services	-	6,647	18,269	-	-
Supplies	-	-	-	-	-
Other services and charges	14,900	-	-	-	-
Capital outlay	-	-	-	-	2,500
Other disbursements	-	-	-	-	-
Total disbursements	14,900	6,647	18,269	-	2,500
Excess (deficiency) of receipts over disbursements	-	(175)	(488)	-	-
Cash and investments - ending	\$ -	\$ (3,290)	\$ 6,803	\$ 145	\$ -

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	14,228 COVID-19 Respons Progra	Regional Public Safety Train	CRI Grant (Health Dept.) 97.05	2010 Foundation	16,803 JAG Edward Byrne Grant
Cash and investments - beginning	\$ -	\$ (13,417)	\$ (12,513)	\$ (4,824)	\$ 208,474
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	250,000	-	126,775	2,279	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	250,000	-	126,775	2,279	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	1,139	-
Other services and charges	244,000	-	31,895	-	-
Capital outlay	-	-	12,507	-	-
Other disbursements	-	-	-	-	-
Total disbursements	244,000	-	44,402	1,139	-
Excess (deficiency) of receipts over disbursements	6,000	-	82,373	1,140	-
Cash and investments - ending	\$ 6,000	\$ (13,417)	\$ 69,860	\$ (3,684)	\$ 208,474

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	97.073 State Homeland Security	Probation Grant Fund	Emergency Mgmt - Rush Shelby	97.730201 Act Juv Justice Gran	Totals
Cash and investments - beginning	\$ (6,979)	\$ 2,214	\$ 7,448	\$ 6,715	\$ 36,947,681
Receipts:					
Taxes	-	-	-	-	83,234,982
Licenses and permits	-	-	-	-	243,362
Intergovernmental receipts	2,750	5,400	5,606	-	19,694,988
Charges for services	-	-	-	-	7,101,709
Fines and forfeits	-	-	-	-	446,613
Other receipts	-	387	-	-	25,348,541
Total receipts	2,750	5,787	5,606	-	136,070,205
Disbursements:					
Personal services	-	-	-	-	23,231,230
Supplies	-	-	-	-	1,378,243
Other services and charges	-	2,119	-	-	77,950,968
Capital outlay	-	3,416	11,156	-	9,003,279
Other disbursements	-	-	-	-	7,719,723
Total disbursements	-	5,535	11,156	-	119,283,443
Excess (deficiency) of receipts over disbursements	2,750	252	(5,550)	-	16,786,762
Cash and investments - ending	\$ (4,229)	\$ 2,466	\$ 1,898	\$ 6,715	\$ 53,734,443

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OTHER INFORMATION

SHELBY COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Geo Bond - Annex II	\$ 4,687,835	\$ 280,000
General obligation bonds	Indiana Redevelopment District Bond 2021	8,000,000	-
Total governmental activities		<u>12,687,835</u>	<u>280,000</u>
Totals		<u>\$ 12,687,835</u>	<u>\$ 280,000</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/>.