

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

FINANCIAL STATEMENT AUDIT REPORT

OF

SHELBY COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
06/09/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Amy L. Glackman	01-01-22 to 12-31-23
County Treasurer	Kathy A. Plunkett Janet E. Stucker	01-01-22 to 12-31-22 01-01-23 to 12-31-23
Clerk of the Circuit Court	Jill Taylor	01-01-22 to 12-31-23
County Sheriff	Louie Koch	01-01-22 to 12-31-23
County Recorder	Tawnya J. Williams Jessica Pile	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the Board of County Commissioners	Kevin Nigh Don Parker	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the County Council	Tony Titus	01-01-22 to 12-31-23



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, 2022, 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 and for the year ended December 31, 2022, 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 and for the year ended December 31, 2022, 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)

Responsibilities of Management 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 and related disclosures 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 Payables and Receivables and 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 May 22, 2023, 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

May 22, 2023

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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, 2022

Fund	Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	
Commissary	\$ (979)	\$ 30,000	\$ 24,335	\$ 4,686
County General	5,983,696	14,276,752	13,960,258	6,300,190
Sheriff Special Accident	51,453	6,496	-	57,949
Campaign Finance Enforcement	200	-	-	200
County Share Edit	2,490,275	4,593,739	3,330,279	3,753,735
City / Town Court Cost	825	10,398	10,355	868
Clerk Perpetuation	100,721	30,204	31,000	99,925
Community Correction 2	(68)	70	-	2
CTP Community Correction	41,570	18,960	9,629	50,901
Congressional School Interest	-	2,263	2,263	-
Disclosure / Assessor	23,514	14,037	5,307	32,244
Cumulative Bridge	1,684,606	1,585,312	1,260,261	2,009,657
Cum Cap Development	541,694	920,390	704,981	757,103
Cumulative Courthouse	41,696	-	-	41,696
Co. Drug Free Community Fund	68,889	69,090	-	137,979
Title III SARA	56,968	6,781	3,454	60,295
Extradition Expenses	25	-	-	25
Firearms Training	105,288	50,780	13,248	142,820
Food & Beverage Tax	413,848	716,444	665,025	465,267
Health	303,737	953,965	622,924	634,778
ID Security Protect	30,088	7,904	8,960	29,032
Excess Levy	188,488	-	-	188,488
Health Maintenance	119,497	33,139	18,854	133,782
Local Road & Street	3,369,233	2,435,391	1,197,131	4,607,493
Public Safety-County Share	1,371,840	2,936,421	2,340,946	1,967,315
Medical Care/Inmates	57,383	13,484	-	70,867
Misdemeanant - Sheriff	164,168	28,680	25,737	167,111
MVH - Restricted	4,386,870	5,695,243	4,116,369	5,965,744
Plat Book Fees	50,901	30,425	15,744	65,582
Insurance Reserve	1,581,975	600,000	-	2,181,975
Recorders Records Perpetuation	612,273	173,245	81,174	704,344
Shelby Co. Sex & Violent Offn	38,213	4,986	909	42,290
ADR	21,018	4,220	1,000	24,238
Excess Taxes	141,388	58,787	67,519	132,656
Surveyor Cornerstone	154,797	39,520	20,116	174,201
Tax Sale Redemption	96,981	104,401	102,181	99,201
Tax Sale Surplus	1,003,293	595,683	958,478	640,498
Tobacco Settlement-Local Health	(5,872)	88,013	58,088	24,053
Unsafe Building Fund	1,300	-	-	1,300
16.588 STOP Domestic Violence	(39,923)	110,347	93,354	(22,930)
GAL/Court	-	59,028	59,028	-
GAL/CAPTA	2,500	-	-	2,500
County Auditor Ineligible Dedu	7,522	-	2,461	5,061
Education Fund (Recorder)	47,426	7,904	980	54,350
E-911 Wireless	1,369,559	667,608	664,702	1,372,465
Adult Community Corrections	41,484	137,275	139,748	39,011
Juvenile Probation	7,911	-	-	7,911
Adult Probation Services	69,473	154,674	184,845	39,302
Coroner's Fees	210	465	-	675
General Drain Improvement	929,250	151,917	123,258	957,909
Foundation Grant EMA	9,650	-	-	9,650
FBI Justice Funds	4,581	-	4,581	-
Sheriff - K-9	4,466	3,670	2,051	6,085
CFDA#93.323 & 21.019 CARES HD	(36,653)	339,083	265,508	36,922
2021 Bond Debt Service Reserve	581,594	-	-	581,594
800 MHz Rebanding	15,492	-	-	15,492
GEO Bond 2020	8,593,471	9,337,106	8,244,103	9,686,474
Payroll	31,089	3,272,940	3,270,245	33,784
Insurance	(526,002)	3,704,741	2,138,919	1,039,820
457b Hoosier Start	-	110,080	110,080	-
457b Sheriff Retirement	3,505	6,240	6,240	3,505
Settlement & Overpayment Fund	52,787	50,942,889	50,940,950	54,726
County Wheel Tax	64,614	283,501	279,649	68,466
CVET	-	196,461	196,461	-
FIT	-	813,201	813,201	-
State Fines & Forfeitures	(333)	1,821	1,488	-

SHELBY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Infraction Judgements	3,562	30,267	30,340	3,489
State Highway Fund	-	290	290	-
Special Death Benefit	250	3,040	2,955	335
State Disclosure Fee	1,470	13,870	14,600	740
Coroners Training & Cont Ed	446	5,312	5,377	381
Interstate Compact-State Share	-	438	438	-
State Mortgage Fee	523	5,218	5,463	278
Sex and Violent Offender Admin	11	554	548	17
Youth Asst. Program	5,997	120,000	126,780	(783)
Education Plate Fee	206	469	544	131
Riverboat Revenue Sharing	-	125,976	125,976	-
Innkeepers Tax	-	323,777	323,777	-
93.563 Prosecutor PCA	2,544	-	-	2,544
County General IV-D ARRA Incen	76,470	16,133	-	92,603
Pros IV-D Incentive	41	-	-	41
93.563 Prosecutor IV-D Oct 99	175,273	24,272	15,169	184,376
93.563 Clerk IV-D Incentive- P	144,877	16,133	21,822	139,188
HEA 1001 State Homestead Credit	50	-	-	50
PSAP Tax	-	215	-	215
Shelby Go- INDOT Grant	-	102,112	44,914	57,198
Sheriff's Food Account	23,864	286,152	309,891	125
Clerk's Trust	783,531	4,887,191	4,781,092	889,630
County Treasurer	1,579,681	1,375,640	1,579,681	1,375,640
Shelby County Tourism & Visitors Bureau	351,186	490,720	554,512	287,394
Inmate Trust Fund #4456	7,332	419,224	417,323	9,233
Misc. Distributions	235,601	1,455	-	237,056
Community Corrections	7,813	519,465	506,726	20,552
Health Services Fund	(117,669)	278,293	98,481	62,143
Cum Reassessment	38,532	379,313	261,792	156,053
Opioid Unrestricted	-	7,257	-	7,257
Opioid Restricted	-	17,660	-	17,660
Assessment & Referral	50,876	79,737	83,006	47,607
Informal Adjustment	8,947	5,823	10,318	4,452
Pre-Trial Diversion	299,729	31,226	91,004	239,951
Law Enforcement Fund	2,679	7,390	5,891	4,178
Jury Pay Fund	12,714	3,854	7,680	8,888
N. Harrison Bridge #240	-	300,000	-	300,000
Donation/Sheriff Dept	15,092	11,000	6,000	20,092
Sheriff Defib Donation	970	-	-	970
Prosecutor Donation	1,902	-	-	1,902
Automotive Safety	2	-	-	2
Sheriffs Restitution	17,458	787	-	18,245
Sheriff Work Release	8,817	-	-	8,817
Seized Property	13	-	13	-
Pros Law Enforcement	111,282	35,708	41,882	105,108
Public Defender Service	(2,618)	57,126	83,535	(29,027)
Sheriff Surety Bonds	1,935	-	-	1,935
Project Inc. House Arrest	195,710	458,199	489,645	164,264
Civil Process Fees	58,852	33,790	-	92,642
Shelby Co. Redev. Dist. Bond F	-	725	-	725
MADD Impact Fees	2,640	-	-	2,640
CTP Funding	10,651	-	-	10,651
JISP	8,479	-	-	8,479
Community Correction Juv	(2,250)	-	-	(2,250)
Willow Park HMGP	983	-	-	983
Court Reform Grant (Odyssey)	(1,867)	-	-	(1,867)
Health Dept. BHP Grant 172-2	2,123	-	-	2,123
Health Assessment Fund-Grant	-	91,190	90,725	465
Project Life Saver	-	5,060	4,971	89
Sheriff Drug Free	13,913	6,798	6,968	13,743
Assessor Data Entry Fee	77,777	35,205	-	112,982
Sheriff Range Fund	339	-	27	312
Sheriff Training Fund	420	-	407	13
Tindall Farm	410,086	87,415	80,553	416,948
Hendricks Street Rentals	25,815	-	25,815	-
Vending Machine	1,014	877	-	1,891

SHELBY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Racino - County	7,296,840	4,389,737	7,763,227	3,923,350
Racino Tax	-	3,912,440	3,912,440	-
Co. Interstate Fees/ Off. Tra	6,906	438	-	7,344
Prosecutor - Notary Fund	1,574	-	-	1,574
Clerk - Passport Envelopes	1,365	407	-	1,772
County Fair Grandstands	250,000	-	-	250,000
Communications Tower	35,338	14,472	11,312	38,498
Scheffler Estates	458,250	92,554	21,129	529,675
LIT Certified Shares	-	7,398,003	7,398,003	-
LIT Public Safety	-	1,645,415	1,645,415	-
LIT Economic Development EDIT	-	1,669,814	1,669,814	-
Bail Alternative Building	2,070	-	-	2,070
Sheriff Continuing Ed	2,703	16,930	16,000	3,633
Build Indiana Fund	146,498	-	-	146,498
Indiana Economic Dev Corp	-	480,000	480,000	-
Health Dept - Lead Grant	-	2,380	-	2,380
Youth Substance Abuse Prevent	(4,062)	-	-	(4,062)
93.008 NACCHO MRC	184	-	-	184
Drug Free - STOP Grant	4,332	450,000	45,359	408,973
93.069 Public Health Emergency	694	-	-	694
93.658 Foster Care Title IV-E	-	530	-	530
93.041 Adult Protective Srvc	(37,220)	184,341	184,288	(37,167)
93.074 Ebola Grant	9,519	-	-	9,519
CARES Act COVID-19	(493,433)	500,137	6,943	(239)
American Rescue Plan	4,344,042	4,344,042	5,096,841	3,591,243
Race & Gender Fairness	1,487	10,253	11,028	712
JABG Flow Through Grant CC	808	-	-	808
SHRAB - Archival Assessment &	5,079	-	-	5,079
Indiana State Opioid Response	74,681	23,597	65,153	33,125
Drug Free Coalition	(1,507)	-	74,386	(75,893)
TSF Drug Free Coalition	108,984	71,688	83,965	96,707
H1N1 Vaccination	492	-	-	492
Edward Byrne Memorial-Sheriff	228	-	-	228
Victim Assistance 16.575	(43,089)	70,490	77,411	(50,010)
CFDA#16.034 COVID19 Emg Spmnt	(1,922)	8,330	6,408	-
Competitive EMA	(736)	-	14,389	(15,125)
Operation Pull Over	-	8,236	8,510	(274)
DUI Task Force	(3,290)	9,252	9,309	(3,347)
BCC Traffic Enforcement 20.600	6,804	20,613	19,030	8,387
4-H/TFC Drug Free Grant	145	-	-	145
14.228 COVID-19 Response Program	6,000	-	6,000	-
Regional Public Safety Train	(13,417)	-	-	(13,417)
CRI Grant (Health Dept.) 97.05	69,860	25,000	40,831	54,029
MRC Grant	(3,684)	-	3,480	(7,164)
16.803 JAG Edward Byrne Grant	208,474	-	-	208,474
97.073 State Homeland Security	(4,229)	-	-	(4,229)
Probation Grant Fund	2,467	7,000	5,661	3,806
Emergency Mgmt - Rush Shelby	1,898	-	-	1,898
97.730201 Act Juv Justice Grant	6,715	-	-	6,715
Sheriffs Commissary	105,047	214,058	224,472	94,633
Totals	<u>\$ 53,734,434</u>	<u>\$ 142,708,687</u>	<u>\$ 136,356,112</u>	<u>\$ 60,087,009</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, 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.

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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.

Financial Report

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

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

SHELBY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants and two funds that are reimbursed from other sources. The reimbursements for expenditures made by the County were not received by December 31, 2022.

Note 8. Combined Funds

Funds related to the 2021 Bonds Capital fund were combined into the 800 MHz Rebanding fund in the prior financial statement, but were combined into the GEO Bond 2020 fund in the current financial statement.

Funds related to the Insurance Reserve fund were reported individually in the prior financial statement, but were combined into one fund in the current financial statement.

REQUIRED SUPPLEMENTARY INFORMATION

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Commissary	County General	Sheriff Special Accident	Campaign Finance Enforcement	County Share Edit
Cash and investments - beginning	\$ (979)	\$ 5,983,696	\$ 51,453	\$ 200	\$ 2,490,275
Receipts:					
Taxes	-	11,446,388	-	-	-
Licenses and permits	-	188,772	-	-	-
Intergovernmental receipts	-	1,435,476	-	-	-
Charges for services	-	515,370	-	-	-
Fines and forfeits	-	330,648	-	-	-
Other receipts	30,000	360,098	6,496	-	4,593,739
Total receipts	<u>30,000</u>	<u>14,276,752</u>	<u>6,496</u>	<u>-</u>	<u>4,593,739</u>
Disbursements:					
Personal services	24,335	10,087,317	-	-	43,611
Supplies	-	794,477	-	-	1,020
Other services and charges	-	2,933,617	-	-	233,258
Capital outlay	-	144,847	-	-	3,052,390
Other disbursements	-	-	-	-	-
Total disbursements	<u>24,335</u>	<u>13,960,258</u>	<u>-</u>	<u>-</u>	<u>3,330,279</u>
Excess (deficiency) of receipts over disbursements	<u>5,665</u>	<u>316,494</u>	<u>6,496</u>	<u>-</u>	<u>1,263,460</u>
Cash and investments - ending	<u>\$ 4,686</u>	<u>\$ 6,300,190</u>	<u>\$ 57,949</u>	<u>\$ 200</u>	<u>\$ 3,753,735</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	City / Town Court Cost	Clerk Perpetuation	Community Correction 2	CTP Community Correction	Congressional School Interest
Cash and investments - beginning	\$ 825	\$ 100,721	\$ (68)	\$ 41,570	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	16,075	-
Charges for services	10,398	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	30,204	70	2,885	2,263
Total receipts	10,398	30,204	70	18,960	2,263
Disbursements:					
Personal services	-	27,873	-	-	-
Supplies	-	997	-	-	-
Other services and charges	10,355	-	-	9,629	2,263
Capital outlay	-	2,130	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	10,355	31,000	-	9,629	2,263
Excess (deficiency) of receipts over disbursements	43	(796)	70	9,331	-
Cash and investments - ending	\$ 868	\$ 99,925	\$ 2	\$ 50,901	\$ -

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Disclosure / Assessor	Cumulative Bridge	Cum Cap Development	Cumulative Courthouse	Co. Drug Free Community Fund
Cash and investments - beginning	\$ 23,514	\$ 1,684,606	\$ 541,694	\$ 41,696	\$ 68,889
Receipts:					
Taxes	-	546,898	787,906	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	930,416	88,438	-	-
Charges for services	-	-	43,471	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	14,037	107,998	575	-	69,090
Total receipts	14,037	1,585,312	920,390	-	69,090
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	89,642	114,351	-	-
Other services and charges	5,307	231,441	209,027	-	-
Capital outlay	-	939,178	381,603	-	-
Other disbursements	-	-	-	-	-
Total disbursements	5,307	1,260,261	704,981	-	-
Excess (deficiency) of receipts over disbursements	8,730	325,051	215,409	-	69,090
Cash and investments - ending	\$ 32,244	\$ 2,009,657	\$ 757,103	\$ 41,696	\$ 137,979

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Title III SARA	Extradition Expenses	Firearms Training	Food & Beverage Tax	Health
Cash and investments - beginning	\$ 56,968	\$ 25	\$ 105,288	\$ 413,848	\$ 303,737
Receipts:					
Taxes	-	-	-	-	456,782
Licenses and permits	-	-	-	-	16,206
Intergovernmental receipts	-	-	-	-	436,429
Charges for services	-	-	-	-	44,548
Fines and forfeits	-	-	-	-	-
Other receipts	6,781	-	50,780	716,444	-
Total receipts	<u>6,781</u>	<u>-</u>	<u>50,780</u>	<u>716,444</u>	<u>953,965</u>
Disbursements:					
Personal services	-	-	-	665,025	537,706
Supplies	3,454	-	10,086	-	18,121
Other services and charges	-	-	2,095	-	67,097
Capital outlay	-	-	1,067	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>3,454</u>	<u>-</u>	<u>13,248</u>	<u>665,025</u>	<u>622,924</u>
Excess (deficiency) of receipts over disbursements	<u>3,327</u>	<u>-</u>	<u>37,532</u>	<u>51,419</u>	<u>331,041</u>
Cash and investments - ending	<u>\$ 60,295</u>	<u>\$ 25</u>	<u>\$ 142,820</u>	<u>\$ 465,267</u>	<u>\$ 634,778</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	ID Security Protect	Excess Levy	Health Maintenance	Local Road & Street	Public Safety-County Share
Cash and investments - beginning	\$ 30,088	\$ 188,488	\$ 119,497	\$ 3,369,233	\$ 1,371,840
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	33,139	2,435,391	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,904	-	-	-	2,936,421
Total receipts	7,904	-	33,139	2,435,391	2,936,421
Disbursements:					
Personal services	-	-	10,420	-	1,440,269
Supplies	-	-	622	47,670	37,578
Other services and charges	8,960	-	7,812	85,431	856,169
Capital outlay	-	-	-	1,064,030	6,930
Other disbursements	-	-	-	-	-
Total disbursements	8,960	-	18,854	1,197,131	2,340,946
Excess (deficiency) of receipts over disbursements	(1,056)	-	14,285	1,238,260	595,475
Cash and investments - ending	\$ 29,032	\$ 188,488	\$ 133,782	\$ 4,607,493	\$ 1,967,315

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Medical Care/Inmates	Misdemeanant - Sheriff	MVH - Restricted	Plat Book Fees	Insurance Reserve
Cash and investments - beginning	\$ 57,383	\$ 164,168	\$ 4,386,870	\$ 50,901	\$ 1,581,975
Receipts:					
Taxes	-	-	1,250,694	-	-
Licenses and permits	-	-	26,617	-	-
Intergovernmental receipts	-	-	4,301,063	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	28,680	-	-	-
Other receipts	13,484	-	116,869	30,425	600,000
Total receipts	<u>13,484</u>	<u>28,680</u>	<u>5,695,243</u>	<u>30,425</u>	<u>600,000</u>
Disbursements:					
Personal services	-	-	1,632,325	15,000	-
Supplies	-	-	233,371	-	-
Other services and charges	-	25,737	288,500	-	-
Capital outlay	-	-	1,962,173	744	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>25,737</u>	<u>4,116,369</u>	<u>15,744</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>13,484</u>	<u>2,943</u>	<u>1,578,874</u>	<u>14,681</u>	<u>600,000</u>
Cash and investments - ending	<u>\$ 70,867</u>	<u>\$ 167,111</u>	<u>\$ 5,965,744</u>	<u>\$ 65,582</u>	<u>\$ 2,181,975</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Recorders Records Perpetuation	Shelby Co. Sex & Violent Offen	ADR	Excess Taxes	Surveyor Cornerstone
Cash and investments - beginning	\$ 612,273	\$ 38,213	\$ 21,018	\$ 141,388	\$ 154,797
Receipts:					
Taxes	-	-	-	58,787	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	173,245	4,986	4,220	-	39,520
Total receipts	<u>173,245</u>	<u>4,986</u>	<u>4,220</u>	<u>58,787</u>	<u>39,520</u>
Disbursements:					
Personal services	26,027	-	-	23	18,074
Supplies	36,531	879	-	-	-
Other services and charges	18,616	30	-	67,496	2,014
Capital outlay	-	-	1,000	-	28
Other disbursements	-	-	-	-	-
Total disbursements	<u>81,174</u>	<u>909</u>	<u>1,000</u>	<u>67,519</u>	<u>20,116</u>
Excess (deficiency) of receipts over disbursements	<u>92,071</u>	<u>4,077</u>	<u>3,220</u>	<u>(8,732)</u>	<u>19,404</u>
Cash and investments - ending	<u>\$ 704,344</u>	<u>\$ 42,290</u>	<u>\$ 24,238</u>	<u>\$ 132,656</u>	<u>\$ 174,201</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Tax Sale Redemption	Tax Sale Surplus	Tobacco Settlement-Local Health	Unsafe Building Fund	16,588 STOP Domestic Violence
Cash and investments - beginning	\$ 96,981	\$ 1,003,293	\$ (5,872)	\$ 1,300	\$ (39,923)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	73,811	-	76,349
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	104,401	595,683	14,202	-	33,998
Total receipts	104,401	595,683	88,013	-	110,347
Disbursements:					
Personal services	-	-	33,088	-	92,646
Supplies	-	-	-	-	-
Other services and charges	102,181	958,478	25,000	-	708
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	102,181	958,478	58,088	-	93,354
Excess (deficiency) of receipts over disbursements	2,220	(362,795)	29,925	-	16,993
Cash and investments - ending	\$ 99,201	\$ 640,498	\$ 24,053	\$ 1,300	\$ (22,930)

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	<u>GAL/Court</u>	<u>GAL/CAPTA</u>	<u>County Auditor Ineligible Dedu</u>	<u>Education Fund (Recorder)</u>	<u>E-911 Wireless</u>
Cash and investments - beginning	\$ -	\$ 2,500	\$ 7,522	\$ 47,426	\$ 1,369,559
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	59,028	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	7,904	667,608
Total receipts	<u>59,028</u>	<u>-</u>	<u>-</u>	<u>7,904</u>	<u>667,608</u>
Disbursements:					
Personal services	-	-	-	-	403,341
Supplies	-	-	-	-	8,794
Other services and charges	59,028	-	2,461	980	251,988
Capital outlay	-	-	-	-	579
Other disbursements	-	-	-	-	-
Total disbursements	<u>59,028</u>	<u>-</u>	<u>2,461</u>	<u>980</u>	<u>664,702</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(2,461)</u>	<u>6,924</u>	<u>2,906</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ 5,061</u>	<u>\$ 54,350</u>	<u>\$ 1,372,465</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Adult Community Corrections	Juvenile Probation	Adult Probation Services	Coroner's Fees	General Drain Improvement
Cash and investments - beginning	\$ 41,484	\$ 7,911	\$ 69,473	\$ 210	\$ 929,250
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	109,619	-	-	-	-
Charges for services	-	-	17,874	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	27,656	-	136,800	465	151,917
Total receipts	137,275	-	154,674	465	151,917
Disbursements:					
Personal services	68,274	-	157,005	-	-
Supplies	555	-	-	-	-
Other services and charges	70,919	-	22,437	-	123,258
Capital outlay	-	-	5,403	-	-
Other disbursements	-	-	-	-	-
Total disbursements	139,748	-	184,845	-	123,258
Excess (deficiency) of receipts over disbursements	(2,473)	-	(30,171)	465	28,659
Cash and investments - ending	\$ 39,011	\$ 7,911	\$ 39,302	\$ 675	\$ 957,909

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Foundation Grant EMA	FBI Justice Funds	Sheriff - K-9	CFDA#93.323 & 21,019 CARES HD	2021 Bond Debt Service Reserve
Cash and investments - beginning	\$ 9,650	\$ 4,581	\$ 4,466	\$ (36,653)	\$ 581,594
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	78,475	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	3,670	260,608	-
Total receipts	-	-	3,670	339,083	-
Disbursements:					
Personal services	-	-	-	67,919	-
Supplies	-	-	2,051	4,673	-
Other services and charges	-	-	-	190,983	-
Capital outlay	-	4,581	-	1,933	-
Other disbursements	-	-	-	-	-
Total disbursements	-	4,581	2,051	265,508	-
Excess (deficiency) of receipts over disbursements	-	(4,581)	1,619	73,575	-
Cash and investments - ending	\$ 9,650	\$ -	\$ 6,085	\$ 36,922	\$ 581,594

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	800 MHz Rebanding	GEO Bond 2020	Payroll	Insurance	457b Hoosier Start
Cash and investments - beginning	\$ 15,492	\$ 8,593,471	\$ 31,089	\$ (526,002)	\$ -
Receipts:					
Taxes	-	434,255	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	45,351	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	8,857,500	3,272,940	3,704,741	110,080
Total receipts	-	9,337,106	3,272,940	3,704,741	110,080
Disbursements:					
Personal services	-	-	3,043,270	1,858,115	110,080
Supplies	-	-	-	-	-
Other services and charges	-	204,938	226,975	280,804	-
Capital outlay	-	8,039,165	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	8,244,103	3,270,245	2,138,919	110,080
Excess (deficiency) of receipts over disbursements	-	1,093,003	2,695	1,565,822	-
Cash and investments - ending	\$ 15,492	\$ 9,686,474	\$ 33,784	\$ 1,039,820	\$ -

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	457b Sheriff Retirement	Settlement & Overpayment Fund	County Wheel Tax	CVET	FIT
Cash and investments - beginning	\$ 3,505	\$ 52,787	\$ 64,614	\$ -	\$ -
Receipts:					
Taxes	-	50,589,570	283,501	196,461	813,201
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	266,169	-	-	-
Charges for services	-	49,748	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,240	37,402	-	-	-
Total receipts	<u>6,240</u>	<u>50,942,889</u>	<u>283,501</u>	<u>196,461</u>	<u>813,201</u>
Disbursements:					
Personal services	6,240	114,138	-	2,281	7,682
Supplies	-	-	-	-	-
Other services and charges	-	50,826,812	279,649	194,180	805,519
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>6,240</u>	<u>50,940,950</u>	<u>279,649</u>	<u>196,461</u>	<u>813,201</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,939</u>	<u>3,852</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,505</u>	<u>\$ 54,726</u>	<u>\$ 68,466</u>	<u>\$ -</u>	<u>\$ -</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	State Fines & Forfeitures	Infraction Judgements	State Highway Fund	Special Death Benefit	State Disclosure Fee
Cash and investments - beginning	\$ (333)	\$ 3,562	\$ -	\$ 250	\$ 1,470
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,821	30,267	290	3,040	13,870
Total receipts	<u>1,821</u>	<u>30,267</u>	<u>290</u>	<u>3,040</u>	<u>13,870</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,488	30,340	290	2,955	14,600
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,488</u>	<u>30,340</u>	<u>290</u>	<u>2,955</u>	<u>14,600</u>
Excess (deficiency) of receipts over disbursements	<u>333</u>	<u>(73)</u>	<u>-</u>	<u>85</u>	<u>(730)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,489</u>	<u>\$ -</u>	<u>\$ 335</u>	<u>\$ 740</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Coroners Training & Cont Ed	Interstate Compact-State Share	State Mortgage Fee	Sex and Violent Offender Admin	Youth Asst. Program
Cash and investments - beginning	\$ 446	\$ -	\$ 523	\$ 11	\$ 5,997
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	5,312	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	438	5,218	554	120,000
Total receipts	<u>5,312</u>	<u>438</u>	<u>5,218</u>	<u>554</u>	<u>120,000</u>
Disbursements:					
Personal services	-	-	-	-	126,780
Supplies	-	-	-	-	-
Other services and charges	5,377	438	5,463	548	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>5,377</u>	<u>438</u>	<u>5,463</u>	<u>548</u>	<u>126,780</u>
Excess (deficiency) of receipts over disbursements	<u>(65)</u>	<u>-</u>	<u>(245)</u>	<u>6</u>	<u>(6,780)</u>
Cash and investments - ending	<u>\$ 381</u>	<u>\$ -</u>	<u>\$ 278</u>	<u>\$ 17</u>	<u>\$ (783)</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Education Plate Fee	Riverboat Revenue Sharing	Innkeepers Tax	93.563 Prosecutor PCA	County General IV-D ARRA Incen
Cash and investments - beginning	\$ 206	\$ -	\$ -	\$ 2,544	\$ 76,470
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	125,976	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	16,133
Other receipts	469	-	323,777	-	-
Total receipts	469	125,976	323,777	-	16,133
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	544	125,976	323,777	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	544	125,976	323,777	-	-
Excess (deficiency) of receipts over disbursements	(75)	-	-	-	16,133
Cash and investments - ending	\$ 131	\$ -	\$ -	\$ 2,544	\$ 92,603

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Pros IV-D Incentive	93.563 Prosecutor IV-D Oct 99	93.563 Clerk IV-D Incentive- P	HEA 1001 State Homestead Credit	PSAP Tax
Cash and investments - beginning	\$ 41	\$ 175,273	\$ 144,877	\$ 50	\$ -
Receipts:					
Taxes	-	-	-	-	215
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	24,272	16,133	-	-
Other receipts	-	-	-	-	-
Total receipts	-	24,272	16,133	-	215
Disbursements:					
Personal services	-	12,716	13,841	-	-
Supplies	-	2,022	100	-	-
Other services and charges	-	431	7,881	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	15,169	21,822	-	-
Excess (deficiency) of receipts over disbursements	-	9,103	(5,689)	-	215
Cash and investments - ending	\$ 41	\$ 184,376	\$ 139,188	\$ 50	\$ 215

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Shelby Go- INDOT Grant	Sheriff's Food Account	Clerk's Trust	County Treasurer	Shelby County Tourism & Visitors Bureau
Cash and investments - beginning	\$ -	\$ 23,864	\$ 783,531	\$ 1,579,681	\$ 351,186
Receipts:					
Taxes	-	-	-	448,261	490,720
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	102,112	-	-	918,172	-
Charges for services	-	-	-	4,718	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	286,152	4,887,191	4,489	-
Total receipts	102,112	286,152	4,887,191	1,375,640	490,720
Disbursements:					
Personal services	-	-	-	-	101,694
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	174,167
Capital outlay	-	-	-	-	-
Other disbursements	44,914	309,891	4,781,092	1,579,681	278,651
Total disbursements	44,914	309,891	4,781,092	1,579,681	554,512
Excess (deficiency) of receipts over disbursements	57,198	(23,739)	106,099	(204,041)	(63,792)
Cash and investments - ending	\$ 57,198	\$ 125	\$ 889,630	\$ 1,375,640	\$ 287,394

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Inmate Trust Fund #4456	Misc. Distributions	Community Corrections	Health Services Fund	Cum Reassessment
Cash and investments - beginning	\$ 7,332	\$ 235,601	\$ 7,813	\$ (117,669)	\$ 38,532
Receipts:					
Taxes	-	-	-	-	342,983
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	519,465	108,968	36,330
Charges for services	419,224	-	-	10,717	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,455	-	158,608	-
Total receipts	419,224	1,455	519,465	278,293	379,313
Disbursements:					
Personal services	-	-	438,151	54,316	561
Supplies	-	-	7,165	16,745	143
Other services and charges	-	-	57,416	1,540	261,088
Capital outlay	-	-	3,994	25,880	-
Other disbursements	417,323	-	-	-	-
Total disbursements	417,323	-	506,726	98,481	261,792
Excess (deficiency) of receipts over disbursements	1,901	1,455	12,739	179,812	117,521
Cash and investments - ending	\$ 9,233	\$ 237,056	\$ 20,552	\$ 62,143	\$ 156,053

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Opioid Unrestricted	Opioid Restricted	Assessment & Referral	Informal Adjustment	Pre-Trial Diversion
Cash and investments - beginning	\$ -	\$ -	\$ 50,876	\$ 8,947	\$ 299,729
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	7,257	17,660	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	79,737	5,823	31,226
Total receipts	7,257	17,660	79,737	5,823	31,226
Disbursements:					
Personal services	-	-	82,027	-	-
Supplies	-	-	99	5,983	4,580
Other services and charges	-	-	880	4,335	86,424
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	83,006	10,318	91,004
Excess (deficiency) of receipts over disbursements	7,257	17,660	(3,269)	(4,495)	(59,778)
Cash and investments - ending	\$ 7,257	\$ 17,660	\$ 47,607	\$ 4,452	\$ 239,951

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Law Enforcement Fund	Jury Pay Fund	N. Harrison Bridge #240	Donation/Sheriff Dept	Sheriff Defib Donation
Cash and investments - beginning	\$ 2,679	\$ 12,714	\$ -	\$ 15,092	\$ 970
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,390	3,854	300,000	11,000	-
Total receipts	7,390	3,854	300,000	11,000	-
Disbursements:					
Personal services	-	7,680	-	-	-
Supplies	-	-	-	-	-
Other services and charges	5,891	-	-	-	-
Capital outlay	-	-	-	6,000	-
Other disbursements	-	-	-	-	-
Total disbursements	5,891	7,680	-	6,000	-
Excess (deficiency) of receipts over disbursements	1,499	(3,826)	300,000	5,000	-
Cash and investments - ending	\$ 4,178	\$ 8,888	\$ 300,000	\$ 20,092	\$ 970

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Prosecutor Donation	Automotive Safety	Sheriffs Restitution	Sheriff Work Release	Seized Property
Cash and investments - beginning	\$ 1,902	\$ 2	\$ 17,458	\$ 8,817	\$ 13
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	787	-	-
Total receipts	-	-	787	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	13
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	13
Excess (deficiency) of receipts over disbursements	-	-	787	-	(13)
Cash and investments - ending	\$ 1,902	\$ 2	\$ 18,245	\$ 8,817	\$ -

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Pros Law Enforcement	Public Defender Service	Sheriff Surety Bonds	Project Inc. House Arrest	Civil Process Fees
Cash and investments - beginning	\$ 111,282	\$ (2,618)	\$ 1,935	\$ 195,710	\$ 58,852
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,140	-
Charges for services	25,476	-	-	390,518	-
Fines and forfeits	-	-	-	39,970	-
Other receipts	10,232	57,126	-	21,571	33,790
Total receipts	35,708	57,126	-	458,199	33,790
Disbursements:					
Personal services	-	45,532	-	331,917	-
Supplies	-	-	-	17,720	-
Other services and charges	30,397	38,003	-	140,008	-
Capital outlay	11,485	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	41,882	83,535	-	489,645	-
Excess (deficiency) of receipts over disbursements	(6,174)	(26,409)	-	(31,446)	33,790
Cash and investments - ending	\$ 105,108	\$ (29,027)	\$ 1,935	\$ 164,264	\$ 92,642

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Shelby Co. Redev. Dist. Bond F	MADD Impact Fees	CTP Funding	JISP	Community Correction Juv
Cash and investments - beginning	\$ -	\$ 2,640	\$ 10,651	\$ 8,479	\$ (2,250)
Receipts:					
Taxes	725	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>725</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>725</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 725</u>	<u>\$ 2,640</u>	<u>\$ 10,651</u>	<u>\$ 8,479</u>	<u>\$ (2,250)</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Willow Park HMGP	Court Reform Grant (Odyssey)	Health Dept. BHP Grant 172-2	Health Assessment Fund-Grant	Project Life Saver
Cash and investments - beginning	\$ 983	\$ (1,867)	\$ 2,123	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	91,190	5,060
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	91,190	5,060
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	4,136	-
Other services and charges	-	-	-	86,589	-
Capital outlay	-	-	-	-	4,971
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	90,725	4,971
Excess (deficiency) of receipts over disbursements	-	-	-	465	89
Cash and investments - ending	\$ 983	\$ (1,867)	\$ 2,123	\$ 465	\$ 89

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sheriff Drug Free	Assessor Data Entry Fee	Sheriff Range Fund	Sheriff Training Fund	Tindall Farm
Cash and investments - beginning	\$ 13,913	\$ 77,777	\$ 339	\$ 420	\$ 410,086
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	6,798	-	-	-	-
Charges for services	-	-	-	-	87,415
Fines and forfeits	-	-	-	-	-
Other receipts	-	35,205	-	-	-
Total receipts	6,798	35,205	-	-	87,415
Disbursements:					
Personal services	6,968	-	-	-	-
Supplies	-	-	27	-	-
Other services and charges	-	-	-	407	80,553
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	6,968	-	27	407	80,553
Excess (deficiency) of receipts over disbursements	(170)	35,205	(27)	(407)	6,862
Cash and investments - ending	\$ 13,743	\$ 112,982	\$ 312	\$ 13	\$ 416,948

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Hendricks Street Rentals	Vending Machine	Racino - County	Racino Tax	Co. Interstate Fees/ Off. Tra
Cash and investments - beginning	\$ 25,815	\$ 1,014	\$ 7,296,840	\$ -	\$ 6,906
Receipts:					
Taxes	-	-	-	3,912,440	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	4,170,747	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	5	-	-
Other receipts	-	877	218,985	-	438
Total receipts	-	877	4,389,737	3,912,440	438
Disbursements:					
Personal services	-	-	3,748,676	-	-
Supplies	-	-	-	-	-
Other services and charges	25,815	-	3,263,841	3,912,440	-
Capital outlay	-	-	750,710	-	-
Other disbursements	-	-	-	-	-
Total disbursements	25,815	-	7,763,227	3,912,440	-
Excess (deficiency) of receipts over disbursements	(25,815)	877	(3,373,490)	-	438
Cash and investments - ending	\$ -	\$ 1,891	\$ 3,923,350	\$ -	\$ 7,344

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Prosecutor - Notary Fund	Clerk - Passport Envelopes	County Fair Grandstands	Communications Tower	Scheffler Estates
Cash and investments - beginning	\$ 1,574	\$ 1,365	\$ 250,000	\$ 35,338	\$ 458,250
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	2,388	92,554
Fines and forfeits	-	-	-	-	-
Other receipts	-	407	-	12,084	-
Total receipts	-	407	-	14,472	92,554
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	11,312	21,129
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	11,312	21,129
Excess (deficiency) of receipts over disbursements	-	407	-	3,160	71,425
Cash and investments - ending	\$ 1,574	\$ 1,772	\$ 250,000	\$ 38,498	\$ 529,675

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT Certified Shares	LIT Public Safety	LIT Economic Development EDIT	Bail Alternative Building	Sheriff Continuing Ed
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,070	\$ 2,703
Receipts:					
Taxes	7,398,003	1,645,415	1,669,814	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	16,930
Total receipts	7,398,003	1,645,415	1,669,814	-	16,930
Disbursements:					
Personal services	46,158	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	7,351,845	1,645,415	1,669,814	-	16,000
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	7,398,003	1,645,415	1,669,814	-	16,000
Excess (deficiency) of receipts over disbursements	-	-	-	-	930
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 2,070	\$ 3,633

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Build Indiana Fund	Indiana Economic Dev Corp	Health Dept - Lead Grant	Youth Substance Abuse Prevent	93.008 NACCHO MRC
Cash and investments - beginning	\$ 146,498	\$ -	\$ -	\$ (4,062)	\$ 184
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	480,000	2,380	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	480,000	2,380	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	480,000	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	480,000	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	2,380	-	-
Cash and investments - ending	\$ 146,498	\$ -	\$ 2,380	\$ (4,062)	\$ 184

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Drug Free - STOP Grant	93.069 Public Health Emergency	93.658 Foster Care Title IV-E	93.041 Adult Protective Svc	93.074 Ebola Grant
Cash and investments - beginning	\$ 4,332	\$ 694	\$ -	\$ (37,220)	\$ 9,519
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	450,000	-	-	184,082	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	530	259	-
Total receipts	450,000	-	530	184,341	-
Disbursements:					
Personal services	26,423	-	-	174,318	-
Supplies	39	-	-	441	-
Other services and charges	18,897	-	-	9,529	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	45,359	-	-	184,288	-
Excess (deficiency) of receipts over disbursements	404,641	-	530	53	-
Cash and investments - ending	\$ 408,973	\$ 694	\$ 530	\$ (37,167)	\$ 9,519

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CARES Act COVID-19	American Rescue Plan	Race & Gender Fairness	JABG Flow Through Grant CC	SHRAB - Archival Assessment &
Cash and investments - beginning	\$ (493,433)	\$ 4,344,042	\$ 1,487	\$ 808	\$ 5,079
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	4,344,042	10,253	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	500,137	-	-	-	-
Total receipts	500,137	4,344,042	10,253	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	6,943	-	11,028	-	-
Capital outlay	-	5,096,841	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	6,943	5,096,841	11,028	-	-
Excess (deficiency) of receipts over disbursements	493,194	(752,799)	(775)	-	-
Cash and investments - ending	\$ (239)	\$ 3,591,243	\$ 712	\$ 808	\$ 5,079

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Indiana State Opioid Response	Drug Free Coalition	TSF Drug Free Coalition	H1N1 Vaccination	Edward Byrne Memorial-Sheriff
Cash and investments - beginning	\$ 74,681	\$ (1,507)	\$ 108,984	\$ 492	\$ 228
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	5,000	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	18,597	-	71,688	-	-
Total receipts	23,597	-	71,688	-	-
Disbursements:					
Personal services	32,959	-	77,323	-	-
Supplies	5,647	-	-	-	-
Other services and charges	21,890	74,386	6,642	-	-
Capital outlay	4,657	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	65,153	74,386	83,965	-	-
Excess (deficiency) of receipts over disbursements	(41,556)	(74,386)	(12,277)	-	-
Cash and investments - ending	\$ 33,125	\$ (75,893)	\$ 96,707	\$ 492	\$ 228

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Victim Assistance 16.575	CFDA#16.034 COVID19 Emg Spmnt	Competitive EMA	Operation Pull Over	DUI Task Force
Cash and investments - beginning	\$ (43,089)	\$ (1,922)	\$ (736)	\$ -	\$ (3,290)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	56,822	6,412	-	8,236	9,252
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	13,668	1,918	-	-	-
Total receipts	70,490	8,330	-	8,236	9,252
Disbursements:					
Personal services	76,647	-	-	8,510	9,309
Supplies	124	-	-	-	-
Other services and charges	545	6,408	-	-	-
Capital outlay	95	-	14,389	-	-
Other disbursements	-	-	-	-	-
Total disbursements	77,411	6,408	14,389	8,510	9,309
Excess (deficiency) of receipts over disbursements	(6,921)	1,922	(14,389)	(274)	(57)
Cash and investments - ending	\$ (50,010)	\$ -	\$ (15,125)	\$ (274)	\$ (3,347)

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	BCC Traffic Enforcement 20,600	4-H/TFC Drug Free Grant	14.228 COVID-19 Response Program	Regional Public Safety Train	CRI Grant (Health Dept.) 97.05
Cash and investments - beginning	\$ 6,804	\$ 145	\$ 6,000	\$ (13,417)	\$ 69,860
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	20,613	-	-	-	25,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	20,613	-	-	-	25,000
Disbursements:					
Personal services	19,030	-	-	-	24,622
Supplies	-	-	-	-	-
Other services and charges	-	-	6,000	-	-
Capital outlay	-	-	-	-	16,209
Other disbursements	-	-	-	-	-
Total disbursements	19,030	-	6,000	-	40,831
Excess (deficiency) of receipts over disbursements	1,583	-	(6,000)	-	(15,831)
Cash and investments - ending	\$ 8,387	\$ 145	\$ -	\$ (13,417)	\$ 54,029

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	MRC Grant	16.803 JAG Edward Byrne Grant	97.073 State Homeland Security	Probation Grant Fund
Cash and investments - beginning	\$ (3,684)	\$ 208,474	\$ (4,229)	\$ 2,467
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	7,000
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,000</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	1,812	-	-	-
Other services and charges	1,668	-	-	1,606
Capital outlay	-	-	-	4,055
Other disbursements	-	-	-	-
Total disbursements	<u>3,480</u>	<u>-</u>	<u>-</u>	<u>5,661</u>
Excess (deficiency) of receipts over disbursements	<u>(3,480)</u>	<u>-</u>	<u>-</u>	<u>1,339</u>
Cash and investments - ending	<u>\$ (7,164)</u>	<u>\$ 208,474</u>	<u>\$ (4,229)</u>	<u>\$ 3,806</u>

SHELBY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Emergency Mgmt - Rush Shelby	97.730201 Act Juv Justice Grant	Sheriffs Commissary	Totals
Cash and investments - beginning	\$ 1,898	\$ 6,715	\$ 105,047	\$ 53,734,434
Receipts:				
Taxes	-	-	-	82,773,019
Licenses and permits	-	-	-	231,595
Intergovernmental receipts	-	-	-	22,110,196
Charges for services	-	-	-	1,719,731
Fines and forfeits	-	-	-	455,841
Other receipts	-	-	214,058	35,418,305
Total receipts	-	-	214,058	142,708,687
Disbursements:				
Personal services	-	-	-	25,958,242
Supplies	-	-	-	1,471,655
Other services and charges	-	-	-	79,263,124
Capital outlay	-	-	-	22,027,067
Other disbursements	-	-	224,472	7,636,024
Total disbursements	-	-	224,472	136,356,112
Excess (deficiency) of receipts over disbursements	-	-	(10,414)	6,352,575
Cash and investments - ending	\$ 1,898	\$ 6,715	\$ 94,633	\$ 60,087,009

OTHER INFORMATION

SHELBY COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2022

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	<u>\$ 612,724</u>	<u>\$ 1,091,159</u>

SHELBY COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	Geo Bond - Annex II	\$ 4,610,000	\$ 415,300
General obligation bonds	Geo Bond - Highway Department	5,815,000	203,461
General obligation bonds	Indiana Redevelopment District Bond 2021	<u>8,000,000</u>	<u>183,794</u>
Total governmental activities		<u>18,425,000</u>	<u>802,555</u>
Totals		<u>\$ 18,425,000</u>	<u>\$ 802,555</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/>.