

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

FINANCIAL STATEMENT AUDIT REPORT

OF

SULLIVAN COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED

09/26/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Amy Scarbrough	01-01-23 to 12-31-24
County Treasurer	Janna J. Johnson Stephanie Goodman	01-01-23 to 03-03-24 03-04-24 to 12-31-24
Clerk of the Circuit Court	Tonya Bedwell	01-01-23 to 12-31-24
County Sheriff	Jason Bobbitt	01-01-23 to 12-31-24
County Recorder	Christine Knotts	01-01-23 to 12-31-24
President of the Board of County Commissioners	Ray E. McCammon Robert A. Davis	01-01-23 to 12-31-23 01-01-24 to 12-31-24
President of the County Council	Logan Pearison Jeffrey R. Scales	01-01-23 to 12-31-23 01-01-24 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF SULLIVAN COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Sullivan County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2023, 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, 2023, 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, 2023, 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)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and 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 September 11, 2024, 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

September 11, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES 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.

SULLIVAN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
After Settlement Collections	\$ 644,268	\$ 687,017	\$ 644,268	\$ 687,017
Clerk's Trust Fund	363,341	1,490,139	1,390,117	463,363
Clerk's Support Fund	1,585	202,124	200,517	3,192
Sheriff's Inmate Trust Fund	14,037	217,393	182,889	48,541
Sheriff's Jail Commissary Fund	67,096	147,070	183,885	30,281
Prosecutor's Law Enforcement Fund	4,407	-	-	4,407
General Fund	2,777,619	9,840,883	8,565,601	4,052,901
Accident Report	5,982	669	695	5,956
Aviation	197,353	147,527	108,541	236,339
Superior Court Bail Bond	48,903	-	-	48,903
LIT - Economic Development	6,448,834	3,891,406	3,665,683	6,674,557
City & Town Court Costs	115,216	4,461	-	119,677
Clerk Record Perpetuation	20,366	13,969	7,934	26,401
Tourism	191,426	67,510	62,329	196,607
Sales Disclosure - County Shar	12,246	4,650	957	15,939
20.205 Cumulative Bridge	1,136,365	425,630	207,628	1,354,367
Corp. Cum'l. Capital Developm	718	-	-	718
Drug Free Community	15,378	9,412	19,202	5,588
Solar Farm	15,000	140,105	136,105	19,000
Ambulance	524,293	921,632	821,254	624,671
LEPC/Emerg. Plan./Right to Kno	14,306	4,462	3,775	14,993
Enhanced Access - Recorder	5,801	-	-	5,801
Firearm's Training	49,075	-	3,636	45,439
Health Dept	358,652	296,433	229,799	425,286
County ID Protection Fund	20,705	2,734	21,261	2,178
Landfill Closure & Post Closur	553,977	3,205	-	557,182
Local Health Maintenance	137,850	33,139	30,526	140,463
Local Road & Street	374,079	349,756	349,835	374,000
County Misdemeanant	112,479	12,873	-	125,352
Highway	3,146,028	2,514,356	1,903,631	3,756,753
Park Non Reverting Operating	172,323	98,670	94,686	176,307
Rainy Day Fund	732,106	-	290,880	441,226
Recorder Perpetuation	34,139	78,009	97,383	14,765
Sex & Violent Offender Fund	13,553	1,525	292	14,786
Supplemental Public Defender	455,976	76,151	53,005	479,122
Surveyor Perpetuation	32,671	13,670	23,160	23,181
Tax Sale Redemption	26,559	109,786	79,378	56,967
IN Local Public Health Trust Fund	153,512	16,381	55,240	114,653
Vehicle Inspection	8,256	-	-	8,256
CASA Court App Sp Advocate	1	-	-	1
Park & Recreation	510,149	1,454,183	1,376,488	587,844
Co Offender Transportation	250	125	-	375
SC Statewide 911	598,597	360,644	351,943	607,298
Adult Probation Services	52,042	44,477	27,020	69,499
Juvenile Probation Service	1,539	390	3,375	(1,446)
County User Fee	27,600	-	-	27,600
Drug Task Force	8,391	-	-	8,391
COVID GRANT Health Dept.	159,972	67,887	-	227,859
County Donation	230,323	-	213,655	16,668
300 North TIF Area Allocation	664,146	126,260	6,025	784,381
Payroll	169,653	2,024,114	2,028,629	165,138
Payroll Withholding Insurance	594	-	-	594
Police Pension Trust Fund	16,525	28,641	42,589	2,577
Settlement Fund	-	26,599,085	26,599,085	-
Wheel Tax	-	57,999	57,999	-
Surtax	-	343,471	343,471	-
Commercial Vehicle Excise CVET	2	132,172	132,172	2
Financial Institution	-	198,263	198,263	-
State Fines & Forfeitures	13,019	6,327	6,501	12,845
Infraction Judgement Fines	848	11,246	11,096	998
Special Death Benefit Fees	65	711	731	45
Sales Disclosure - State Fees	580	4,640	4,990	230
Coroner's Continuing Edu. Fee	(1,764)	2,479	240	475
Interstate Compact/State	-	125	125	-
Mortgage Recording Fee	125	1,363	1,350	138
Child Restraint Fine	50	150	100	100

SULLIVAN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Inheritance Tax	10	-	-	10
Education Plate	263	225	281	207
Riverboat Revenue Sharing	90,745	117,061	117,061	90,745
93.563 Reg Incentive County	32,699	9,546	-	42,245
93.563 Prosecu IV-D Prior10/99	1,795	-	-	1,795
93.563 Reg. Incentive Prosecut	167,250	14,365	19,162	162,453
93.563 Reg. Incentive Clerk	18,752	9,546	8,120	20,178
Redevelopment District	298	-	1,050	(752)
Sex Offender Fund	355	495	790	60
Drug Interdiction Fund	1,820	4,374	2,800	3,394
Extension Relocation Donation	200	-	-	200
Surplus Tax	77,357	22,044	57,661	41,740
Probation Administration Fee	78,924	90	-	79,014
2019 Tax Sale (Surplus)	87,298	-	87,298	-
2019 Online Sale (surplus)	2,736	-	2,736	-
Tax Sale Surplus 1/1/2020 thru	34,953	-	34,953	-
2021 Tax Sale	76,547	-	68,269	8,278
Commissioner's Sale 5/18/22	2,750	-	-	2,750
Homestead Credit Rebate	53	-	-	53
2022 Tax Surplus	1,047,862	13,708	969,365	92,205
SRC Non-Reverting	2,500	-	-	2,500
2023 Tax Sale	-	411,290	3,853	407,437
ADR Alternative Dispute Resolution	475	-	320	155
COVID-19 School Liaison/PHN	80,154	110,000	35,949	154,205
Community Corrections Grant - Even years	3,827	-	2,419	1,408
Apriport Operation Countyh Grant	-	-	6,952	(6,952)
Commissioners Deed Sale	30,414	2,405	-	32,819
Deed-Auditor Share	42,960	13,525	-	56,485
MVH restricted	86,101	2,049,911	2,067,973	68,039
TMA - Tax Audit	55,954	59	-	56,013
2015 Reassessment	233,565	193,581	174,858	252,288
CEDIT / Correctional Facility	2,526,267	891,258	-	3,417,525
Pre-Trial Diversion	78,103	17,645	7,860	87,888
Jury Fees	36,681	3,174	-	39,855
Sullivan Nuisance Liens & Fees	651	-	-	651
Law Enforcement Continue Ed	2,225	-	-	2,225
User fee	79,058	2,885	3,658	78,285
Utilities Fee - Mines	699,634	9,913	-	709,547
Utility Easement Fee	5,077	-	-	5,077
Aviation Donation	3,372	-	-	3,372
Veteran Van Donation	4,066	-	-	4,066
Emergency Management Donation	2,667	10,000	-	12,667
Cemetery Commiss. Donation Fun	50	-	-	50
Park & Lake Donation	1,848	-	-	1,848
Sheriff Donation Fund	506	-	-	506
Allocation Fund Stewart St TIF	419,973	67,338	6,025	481,286
Infraction Deferral	34,126	16,940	3,000	48,066
2018 Tax Sale	26,824	-	26,824	-
Law Enforcement Training Fund	52,650	675	13,575	39,750
Commissioner Tax Sale 6/24/19	1,844	-	-	1,844
Highway 54	733,821	3,653	-	737,474
16.575 VOCA Victims Assit. Fun	(9,575)	36,084	37,480	(10,971)
Co. Comm. EMA -Radio Fund	15,037	-	164	14,873
Elected Official Training	12,070	2,734	4,087	10,717
Aviation Construction	17,390	-	-	17,390
U.S. Specialty Ins. Co. Fund	641	-	-	641
Aviation NonReverting ramp fee	34,619	6,455	30,900	10,174
Inmate Housing	5,547	156,974	161,141	1,380
Health Benefits	2,228,436	2,041,564	1,945,358	2,324,642
Circuit Court Bail Bond	12,797	-	-	12,797
LOIT 2016 Special Distribution	199,677	-	-	199,677
LIT Economic Development (EDIT)	-	6,684,435	6,684,435	-
Sale of County Owned Property	25,162	-	-	25,162
Regional Service Council Fund	(799)	-	-	(799)
Family Court Project Grant	(395)	-	-	(395)
SC Drug & Alcohol Edu. Fund	274	-	-	274
Grant Com Emer Man Planning	1,016	-	-	1,016

SULLIVAN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Com Emer Response Team Sub	2,531	-	-	2,531
Election Non Reverting Sec 102	1,194	-	-	1,194
97.042 Grant Homeland Security	21,612	94,986	75,379	41,219
Grant Energy Area 2 (Round 1)	3,315	-	-	3,315
Grant-Juvenile Alcol est 4/14	673	-	-	673
20.602 Operation Pull Over	137	-	-	137
Health Gr.-Smithville-Mosquito	228	-	-	228
Aviation Rotary	66,655	128,630	119,217	76,068
93.268 IMMUNIZATION GRANT	(6,990)	91,626	92,027	(7,391)
93.069 Emergency Preparedness	(9,128)	31,416	26,339	(4,051)
Airport Lighting Grant	69,409	853,041	39,131	883,319
21-GAL/CASA - Circuit Court	83,714	42,390	34,083	92,021
Am Rescue Plan Act	1,662,935	-	439,117	1,223,818
Community Crossings Grant	245,000	1,301,149	1,856,804	(310,655)
Community Correction Bldg FIRE	33	-	-	33
Grant Methamphetamine Mini	1,496	-	-	1,496
Grant Pandemic Assessment	1,889	-	-	1,889
Sullivan Co Community Foundati	365	-	-	365
Grant Indiana Youth Aviation	1,500	-	-	1,500
Community Corr. Grant Odd yrs.	9,870	199,417	212,758	(3,471)
Comm. Corr. Project Income	116,054	117,051	125,782	107,323
Comm. Corr. - CTP	1,997	-	-	1,997
Comm. Corr. & Probation Grant	2,043	742	397	2,388
Child Restraint Grant	4,501	1,000	3,739	1,762
Probation Comm Corr.	-	60,608	60,174	434
Opioid Restricted	190,330	52,351	185,000	57,681
Opioid Unrestricted	80,489	14,551	15,000	80,040
Probation 106	6,664	7,389	7,872	6,181
Totals	\$ 33,527,660	\$ 69,207,798	\$ 66,719,135	\$ 36,016,323

The notes to the financial statement are an integral part of this statement.

SULLIVAN 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.

SULLIVAN 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).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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.

SULLIVAN 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.

Utility operating expenses. Amounts disbursed for operating the utilities.

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.

SULLIVAN 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. 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.

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. 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.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of five funds having reimbursable grants and five funds with disbursements exceeding receipts.

Note 8. Holding Corporation

The County has entered into a capital lease with the Sullivan County, Indiana Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. The first lease payment is not due until July 1, 2024.

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OTHER INFORMATION

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	After Settlement Collections	Clerk's Trust Fund	Clerk's Support Fund	Sheriff's Inmate Trust Fund	Sheriff's Jail Commissary Fund	Prosecutor's Law Enforcement Fund
Cash and investments - beginning	\$ 644,268	\$ 363,341	\$ 1,585	\$ 14,037	\$ 67,096	\$ 4,407
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	687,017	1,490,139	202,124	217,393	147,070	-
Total receipts	687,017	1,490,139	202,124	217,393	147,070	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	644,268	1,390,117	200,517	182,889	183,885	-
Total disbursements	644,268	1,390,117	200,517	182,889	183,885	-
Excess (deficiency) of receipts over (under) disbursements	42,749	100,022	1,607	34,504	(36,815)	-
Cash and investments - ending	\$ 687,017	\$ 463,363	\$ 3,192	\$ 48,541	\$ 30,281	\$ 4,407

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	General Fund	Accident Report	Aviation	Superior Court Bail Bond	LIT - Economic Development	City & Town Court Costs
Cash and investments - beginning	\$ 2,777,619	\$ 5,982	\$ 197,353	\$ 48,903	\$ 6,448,834	\$ 115,216
Receipts:						
Taxes	7,014,767	-	94,398	-	-	-
Licenses and permits	1,403	-	-	-	-	-
Intergovernmental receipts	473,328	-	6,369	-	3,820,849	-
Charges for services	181,397	-	46,720	-	-	-
Fines and forfeits	133,892	669	-	-	-	4,461
Other receipts	2,036,096	-	40	-	70,557	-
Total receipts	9,840,883	669	147,527	-	3,891,406	4,461
Disbursements:						
Personal services	5,908,574	-	65,453	-	663,237	-
Supplies	613,187	-	2,051	-	4,296	-
Other services and charges	1,935,158	-	41,037	-	87,429	-
Capital outlay	24,576	-	-	-	2,825,427	-
Other disbursements	84,106	695	-	-	85,294	-
Total disbursements	8,565,601	695	108,541	-	3,665,683	-
Excess (deficiency) of receipts over (under) disbursements	1,275,282	(26)	38,986	-	225,723	4,461
Cash and investments - ending	\$ 4,052,901	\$ 5,956	\$ 236,339	\$ 48,903	\$ 6,674,557	\$ 119,677

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Clerk Record Perpetuation	Tourism	Sales Disclosure - County Shar	20,205 Cumulative Bridge	Corp. Cum'l. Capital Developm	Drug Free Community
Cash and investments - beginning	\$ 20,366	\$ 191,426	\$ 12,246	\$ 1,136,365	\$ 718	\$ 15,378
Receipts:						
Taxes	-	67,510	-	372,168	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	25,097	-	-
Charges for services	-	-	4,650	-	-	-
Fines and forfeits	13,969	-	-	-	-	9,412
Other receipts	-	-	-	28,365	-	-
Total receipts	13,969	67,510	4,650	425,630	-	9,412
Disbursements:						
Personal services	7,934	19,176	-	29,317	-	-
Supplies	-	6,446	-	90,989	-	-
Other services and charges	-	36,707	-	-	-	-
Capital outlay	-	-	-	87,322	-	-
Other disbursements	-	-	957	-	-	19,202
Total disbursements	7,934	62,329	957	207,628	-	19,202
Excess (deficiency) of receipts over (under) disbursements	6,035	5,181	3,693	218,002	-	(9,790)
Cash and investments - ending	\$ 26,401	\$ 196,607	\$ 15,939	\$ 1,354,367	\$ 718	\$ 5,588

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Solar Farm	Ambulance	LEPC/Emerg. Plan./Right to Kno	Enhanced Access - Recorder	Firearm's Training	Health Dept
Cash and investments - beginning	\$ 15,000	\$ 524,293	\$ 14,306	\$ 5,801	\$ 49,075	\$ 358,652
Receipts:						
Taxes	-	304,896	-	-	-	230,028
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	20,572	-	-	-	15,521
Charges for services	-	595,714	-	-	-	49,809
Fines and forfeits	-	-	-	-	-	1,000
Other receipts	140,105	450	4,462	-	-	75
Total receipts	140,105	921,632	4,462	-	-	296,433
Disbursements:						
Personal services	16,105	649,316	-	-	-	210,500
Supplies	-	129,696	-	-	-	10,647
Other services and charges	120,000	42,242	-	-	-	6,775
Capital outlay	-	-	-	-	-	1,877
Other disbursements	-	-	3,775	-	3,636	-
Total disbursements	136,105	821,254	3,775	-	3,636	229,799
Excess (deficiency) of receipts over (under) disbursements	4,000	100,378	687	-	(3,636)	66,634
Cash and investments - ending	\$ 19,000	\$ 624,671	\$ 14,993	\$ 5,801	\$ 45,439	\$ 425,286

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	County ID Protection Fund	Landfill Closure & Post Closur	Local Health Maintenance	Local Road & Street	County Misdemeanant
Cash and investments - beginning	\$ 20,705	\$ 553,977	\$ 137,850	\$ 374,079	\$ 112,479
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	33,139	-	-
Fines and forfeits	2,734	-	-	-	-
Other receipts	-	3,205	-	349,756	12,873
Total receipts	<u>2,734</u>	<u>3,205</u>	<u>33,139</u>	<u>349,756</u>	<u>12,873</u>
Disbursements:					
Personal services	-	-	26,325	-	-
Supplies	-	-	4,001	349,835	-
Other services and charges	21,261	-	200	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>21,261</u>	<u>-</u>	<u>30,526</u>	<u>349,835</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(18,527)</u>	<u>3,205</u>	<u>2,613</u>	<u>(79)</u>	<u>12,873</u>
Cash and investments - ending	<u>\$ 2,178</u>	<u>\$ 557,182</u>	<u>\$ 140,463</u>	<u>\$ 374,000</u>	<u>\$ 125,352</u>

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Highway	Park Non Reverting Operating	Rainy Day Fund	Recorder Perpetuation	Sex & Violent Offender Fund	Supplemental Public Defender
Cash and investments - beginning	\$ 3,146,028	\$ 172,323	\$ 732,106	\$ 34,139	\$ 13,553	\$ 455,976
Receipts:						
Taxes	337,076	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,005,087	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	93,678	-	78,009	1,525	-
Other receipts	172,193	4,992	-	-	-	76,151
Total receipts	2,514,356	98,670	-	78,009	1,525	76,151
Disbursements:						
Personal services	719,782	-	4,357	45,767	-	53,005
Supplies	438,220	89,686	65,632	-	-	-
Other services and charges	650,337	5,000	194,285	-	282	-
Capital outlay	95,292	-	26,606	-	-	-
Other disbursements	-	-	-	51,616	10	-
Total disbursements	1,903,631	94,686	290,880	97,383	292	53,005
Excess (deficiency) of receipts over (under) disbursements	610,725	3,984	(290,880)	(19,374)	1,233	23,146
Cash and investments - ending	\$ 3,756,753	\$ 176,307	\$ 441,226	\$ 14,765	\$ 14,786	\$ 479,122

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Surveyor Perpetuation	Tax Sale Redemption	IN Local Public Health Trust Fund	Vehicle Inspection	CASA Court App Sp Advocate	Park & Recreation
Cash and investments - beginning	\$ 32,671	\$ 26,559	\$ 153,512	\$ 8,256	\$ 1	\$ 510,149
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	16,381	-	-	1,347,327
Fines and forfeits	13,670	-	-	-	-	-
Other receipts	-	109,786	-	-	-	106,856
Total receipts	13,670	109,786	16,381	-	-	1,454,183
Disbursements:						
Personal services	-	-	-	-	-	649,976
Supplies	-	-	-	-	-	167,564
Other services and charges	23,160	-	10,862	-	-	509,047
Capital outlay	-	-	44,378	-	-	49,901
Other disbursements	-	79,378	-	-	-	-
Total disbursements	23,160	79,378	55,240	-	-	1,376,488
Excess (deficiency) of receipts over (under) disbursements	(9,490)	30,408	(38,859)	-	-	77,695
Cash and investments - ending	\$ 23,181	\$ 56,967	\$ 114,653	\$ 8,256	\$ 1	\$ 587,844

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Co Offender Transportation	SC Statewide 911	Adult Probation Services	Juvenile Probation Service	County User Fee	Drug Task Force
Cash and investments - beginning	\$ 250	\$ 598,597	\$ 52,042	\$ 1,539	\$ 27,600	\$ 8,391
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	125	347,003	44,252	390	-	-
Other receipts	-	13,641	225	-	-	-
Total receipts	125	360,644	44,477	390	-	-
Disbursements:						
Personal services	-	118,162	8,027	-	-	-
Supplies	-	120	9,998	1,816	-	-
Other services and charges	-	119,267	6,284	1,559	-	-
Capital outlay	-	114,394	2,711	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	351,943	27,020	3,375	-	-
Excess (deficiency) of receipts over (under) disbursements	125	8,701	17,457	(2,985)	-	-
Cash and investments - ending	\$ 375	\$ 607,298	\$ 69,499	\$ (1,446)	\$ 27,600	\$ 8,391

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	COVID GRANT Health Dept.	County Donation	300 North TIF Area Allocation	Payroll	Payroll Withholding Insurance	Police Pension Trust Fund
Cash and investments - beginning	\$ 159,972	\$ 230,323	\$ 664,146	\$ 169,653	\$ 594	\$ 16,525
Receipts:						
Taxes	-	-	126,260	115,872	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	3,288
Fines and forfeits	-	-	-	-	-	14,145
Other receipts	67,887	-	-	1,908,242	-	11,208
Total receipts	67,887	-	126,260	2,024,114	-	28,641
Disbursements:						
Personal services	-	-	-	904,562	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	21,648	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	213,655	6,025	1,102,419	-	42,589
Total disbursements	-	213,655	6,025	2,028,629	-	42,589
Excess (deficiency) of receipts over (under) disbursements	67,887	(213,655)	120,235	(4,515)	-	(13,948)
Cash and investments - ending	\$ 227,859	\$ 16,668	\$ 784,381	\$ 165,138	\$ 594	\$ 2,577

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Settlement Fund	Wheel Tax	Surtax	Commercial Vehicle Excise CVET	Financial Institution	State Fines & Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ 13,019
Receipts:						
Taxes	26,599,085	57,999	343,471	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	132,172	198,263	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	6,327
Other receipts	-	-	-	-	-	-
Total receipts	<u>26,599,085</u>	<u>57,999</u>	<u>343,471</u>	<u>132,172</u>	<u>198,263</u>	<u>6,327</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>26,599,085</u>	<u>57,999</u>	<u>343,471</u>	<u>132,172</u>	<u>198,263</u>	<u>6,501</u>
Total disbursements	<u>26,599,085</u>	<u>57,999</u>	<u>343,471</u>	<u>132,172</u>	<u>198,263</u>	<u>6,501</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	(174)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 12,845</u>

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Infraction Judgement Fines	Special Death Benefit Fees	Sales Disclosure - State Fees	Coroner's Continuing Edu. Fee	Interstate Compact/State
Cash and investments - beginning	\$ 848	\$ 65	\$ 580	\$ (1,764)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	11,246	711	4,640	2,479	125
Other receipts	-	-	-	-	-
Total receipts	11,246	711	4,640	2,479	125
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	11,096	731	4,990	240	125
Total disbursements	11,096	731	4,990	240	125
Excess (deficiency) of receipts over (under) disbursements	150	(20)	(350)	2,239	-
Cash and investments - ending	\$ 998	\$ 45	\$ 230	\$ 475	\$ -

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Mortgage Recording Fee	Child Restraint Fine	Inheritance Tax	Education Plate	Riverboat Revenue Sharing	93,563 Reg Incentive County
Cash and investments - beginning	\$ 125	\$ 50	\$ 10	\$ 263	\$ 90,745	\$ 32,699
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	117,061	-
Charges for services	-	-	-	225	-	-
Fines and forfeits	1,363	150	-	-	-	-
Other receipts	-	-	-	-	-	9,546
Total receipts	1,363	150	-	225	117,061	9,546
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,350	100	-	281	117,061	-
Total disbursements	1,350	100	-	281	117,061	-
Excess (deficiency) of receipts over (under) disbursements	13	50	-	(56)	-	9,546
Cash and investments - ending	\$ 138	\$ 100	\$ 10	\$ 207	\$ 90,745	\$ 42,245

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	93.563 Prosecu IV-D Prior10/99	93.563 Reg. Incentive Prosecut	93.563 Reg. Incentive Clerk	Redevelopment District	Sex Offender Fund
Cash and investments - beginning	\$ 1,795	\$ 167,250	\$ 18,752	\$ 298	\$ 355
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	14,365	9,546	-	495
Total receipts	-	14,365	9,546	-	495
Disbursements:					
Personal services	-	18,697	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	1,050	790
Capital outlay	-	-	-	-	-
Other disbursements	-	465	8,120	-	-
Total disbursements	-	19,162	8,120	1,050	790
Excess (deficiency) of receipts over (under) disbursements	-	(4,797)	1,426	(1,050)	(295)
Cash and investments - ending	\$ 1,795	\$ 162,453	\$ 20,178	\$ (752)	\$ 60

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Drug Interdiction Fund	Extension Relocation Donation	Surplus Tax	Probation Administration Fee	2019 Tax Sale (Surplus)
Cash and investments - beginning	\$ 1,820	\$ 200	\$ 77,357	\$ 78,924	\$ 87,298
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	4,374	-	-	90	-
Other receipts	-	-	22,044	-	-
Total receipts	<u>4,374</u>	<u>-</u>	<u>22,044</u>	<u>90</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,800	-	57,661	-	87,298
Total disbursements	<u>2,800</u>	<u>-</u>	<u>57,661</u>	<u>-</u>	<u>87,298</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,574</u>	<u>-</u>	<u>(35,617)</u>	<u>90</u>	<u>(87,298)</u>
Cash and investments - ending	<u>\$ 3,394</u>	<u>\$ 200</u>	<u>\$ 41,740</u>	<u>\$ 79,014</u>	<u>\$ -</u>

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	2019 Online Sale (surplus)	Tax Sale Surplus 1/1/2020 thru	2021 Tax Sale	Commissioner's Sale 5/18/22	Homestead Credit Rebate
Cash and investments - beginning	\$ 2,736	\$ 34,953	\$ 76,547	\$ 2,750	\$ 53
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,736	34,953	68,269	-	-
Total disbursements	2,736	34,953	68,269	-	-
Excess (deficiency) of receipts over (under) disbursements	(2,736)	(34,953)	(68,269)	-	-
Cash and investments - ending	\$ -	\$ -	\$ 8,278	\$ 2,750	\$ 53

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	2022 Tax Surplus	SRC Non-Reverting	2023 Tax Sale	ADR Alternative Dispute Resolution	COVID-19 School Liaison/PHN	Community Corrections Grant - Even years
Cash and investments - beginning	\$ 1,047,862	\$ 2,500	\$ -	\$ 475	\$ 80,154	\$ 3,827
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	13,708	-	411,290	-	110,000	-
Total receipts	13,708	-	411,290	-	110,000	-
Disbursements:						
Personal services	-	-	-	-	35,949	-
Supplies	-	-	-	-	-	1,313
Other services and charges	-	-	-	320	-	1,106
Capital outlay	-	-	-	-	-	-
Other disbursements	969,365	-	3,853	-	-	-
Total disbursements	969,365	-	3,853	320	35,949	2,419
Excess (deficiency) of receipts over (under) disbursements	(955,657)	-	407,437	(320)	74,051	(2,419)
Cash and investments - ending	\$ 92,205	\$ 2,500	\$ 407,437	\$ 155	\$ 154,205	\$ 1,408

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Apriport Operation Countyh Grant	Commissioners Deed Sale	Deed-Auditor Share	MVH restricted	TMA - Tax Audit
Cash and investments - beginning	\$ -	\$ 30,414	\$ 42,960	\$ 86,101	\$ 55,954
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,048,911	-
Charges for services	-	-	13,525	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,405	-	1,000	59
Total receipts	-	2,405	13,525	2,049,911	59
Disbursements:					
Personal services	-	-	-	603,537	-
Supplies	-	-	-	1,246,814	-
Other services and charges	6,952	-	-	-	-
Capital outlay	-	-	-	217,622	-
Other disbursements	-	-	-	-	-
Total disbursements	6,952	-	-	2,067,973	-
Excess (deficiency) of receipts over (under) disbursements	(6,952)	2,405	13,525	(18,062)	59
Cash and investments - ending	\$ (6,952)	\$ 32,819	\$ 56,485	\$ 68,039	\$ 56,013

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	2015 Reassessment	CEDIT / Correctional Facility	Pre-Trial Diversion	Jury Fees	Sullivan Nuisance Liens & Fees
Cash and investments - beginning	\$ 233,565	\$ 2,526,267	\$ 78,103	\$ 36,681	\$ 651
Receipts:					
Taxes	175,776	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	11,862	891,258	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	17,645	3,174	-
Other receipts	5,943	-	-	-	-
Total receipts	<u>193,581</u>	<u>891,258</u>	<u>17,645</u>	<u>3,174</u>	<u>-</u>
Disbursements:					
Personal services	5,327	-	6,442	-	-
Supplies	-	-	-	-	-
Other services and charges	169,531	-	1,418	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>174,858</u>	<u>-</u>	<u>7,860</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>18,723</u>	<u>891,258</u>	<u>9,785</u>	<u>3,174</u>	<u>-</u>
Cash and investments - ending	<u>\$ 252,288</u>	<u>\$ 3,417,525</u>	<u>\$ 87,888</u>	<u>\$ 39,855</u>	<u>\$ 651</u>

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Law Enforcement Continue Ed	User fee	Utilities Fee - Mines	Utility Easement Fee	Aviation Donation	Veteran Van Donation
Cash and investments - beginning	\$ 2,225	\$ 79,058	\$ 699,634	\$ 5,077	\$ 3,372	\$ 4,066
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	2,885	-	-	-	-
Other receipts	-	-	9,913	-	-	-
Total receipts	-	2,885	9,913	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	3,658	-	-	-	-
Total disbursements	-	3,658	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(773)	9,913	-	-	-
Cash and investments - ending	\$ 2,225	\$ 78,285	\$ 709,547	\$ 5,077	\$ 3,372	\$ 4,066

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Emergency Management Donation	Cemetery Commiss. Donation Fun	Park & Lake Donation	Sheriff Donation Fund	Allocation Fund Stewart St TIF	Infraction Deferral
Cash and investments - beginning	\$ 2,667	\$ 50	\$ 1,848	\$ 506	\$ 419,973	\$ 34,126
Receipts:						
Taxes	-	-	-	-	67,338	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	16,940
Other receipts	10,000	-	-	-	-	-
Total receipts	10,000	-	-	-	67,338	16,940
Disbursements:						
Personal services	-	-	-	-	-	3,000
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	6,025	-
Total disbursements	-	-	-	-	6,025	3,000
Excess (deficiency) of receipts over (under) disbursements	10,000	-	-	-	61,313	13,940
Cash and investments - ending	\$ 12,667	\$ 50	\$ 1,848	\$ 506	\$ 481,286	\$ 48,066

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	2018 Tax Sale	Law Enforcement Training Fund	Commissioner Tax Sale 6/24/19	Highway 54	16.575 VOCA Victims Assit. Fun	Co. Comm. EMA -Radio Fund
Cash and investments - beginning	\$ 26,824	\$ 52,650	\$ 1,844	\$ 733,821	\$ (9,575)	\$ 15,037
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	36,084	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	675	-	3,653	-	-
Total receipts	-	675	-	3,653	36,084	-
Disbursements:						
Personal services	-	3,000	-	-	37,480	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	164
Other disbursements	26,824	10,575	-	-	-	-
Total disbursements	26,824	13,575	-	-	37,480	164
Excess (deficiency) of receipts over (under) disbursements	(26,824)	(12,900)	-	3,653	(1,396)	(164)
Cash and investments - ending	\$ -	\$ 39,750	\$ 1,844	\$ 737,474	\$ (10,971)	\$ 14,873

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Elected Official Training	Aviation Construction	U.S. Specialty Ins. Co. Fund	Aviation NonReverting ramp fee	Inmate Housing	Health Benefits
Cash and investments - beginning	\$ 12,070	\$ 17,390	\$ 641	\$ 34,619	\$ 5,547	\$ 2,228,436
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,734	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	6,455	156,974	2,041,564
Total receipts	2,734	-	-	6,455	156,974	2,041,564
Disbursements:						
Personal services	-	-	-	-	-	1,945,358
Supplies	29	-	-	-	-	-
Other services and charges	1,622	-	-	-	66,136	-
Capital outlay	-	-	-	-	95,005	-
Other disbursements	2,436	-	-	30,900	-	-
Total disbursements	4,087	-	-	30,900	161,141	1,945,358
Excess (deficiency) of receipts over (under) disbursements	(1,353)	-	-	(24,445)	(4,167)	96,206
Cash and investments - ending	\$ 10,717	\$ 17,390	\$ 641	\$ 10,174	\$ 1,380	\$ 2,324,642

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Circuit Court Bail Bond	LOIT 2016 Special Distribution	LIT Economic Development (EDIT)	Sale of County Owned Property	Regional Service Council Fund	Family Court Project Grant
Cash and investments - beginning	\$ 12,797	\$ 199,677	\$ -	\$ 25,162	\$ (799)	\$ (395)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	6,684,435	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	6,684,435	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	6,684,435	-	-	-
Total disbursements	-	-	6,684,435	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ 12,797	\$ 199,677	\$ -	\$ 25,162	\$ (799)	\$ (395)

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	SC Drug & Alcohol Edu. Fund	Grant Com Emer Man Planning	Com Emer Response Team Sub	Election Non Reverting Sec 102	97.042 Grant Homeland Security	Grant Energy Area 2 (Round 1)
Cash and investments - beginning	\$ 274	\$ 1,016	\$ 2,531	\$ 1,194	\$ 21,612	\$ 3,315
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	94,986	-
Total receipts	-	-	-	-	94,986	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	55,379	-
Other disbursements	-	-	-	-	20,000	-
Total disbursements	-	-	-	-	75,379	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	19,607	-
Cash and investments - ending	\$ 274	\$ 1,016	\$ 2,531	\$ 1,194	\$ 41,219	\$ 3,315

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Grant-Juvenile Alcol est 4/14	20.602 Operation Pull Over	Health Gr.-Smithville-Mosquito	Aviation Rotary	93.268 IMMUNIZATION GRANT
Cash and investments - beginning	\$ 673	\$ 137	\$ 228	\$ 66,655	\$ (6,990)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	128,630	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	91,626
Total receipts	-	-	-	128,630	91,626
Disbursements:					
Personal services	-	-	-	-	59,009
Supplies	-	-	-	-	7,058
Other services and charges	-	-	-	60	19,629
Capital outlay	-	-	-	-	6,331
Other disbursements	-	-	-	119,157	-
Total disbursements	-	-	-	119,217	92,027
Excess (deficiency) of receipts over (under) disbursements	-	-	-	9,413	(401)
Cash and investments - ending	\$ 673	\$ 137	\$ 228	\$ 76,068	\$ (7,391)

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	93.069 Emergency Preparedness	Airport Lighting Grant	21-GAL/CASA - Circuit Court	Am Rescue Plan Act	Community Crossings Grant
Cash and investments - beginning	\$ (9,128)	\$ 69,409	\$ 83,714	\$ 1,662,935	\$ 245,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	31,416	853,041	42,390	-	1,301,149
Total receipts	31,416	853,041	42,390	-	1,301,149
Disbursements:					
Personal services	14,759	-	29,523	-	-
Supplies	5,659	2,700	21	25,724	1,856,804
Other services and charges	1,885	-	3,270	209,224	-
Capital outlay	4,036	-	-	176,669	-
Other disbursements	-	36,431	1,269	27,500	-
Total disbursements	26,339	39,131	34,083	439,117	1,856,804
Excess (deficiency) of receipts over (under) disbursements	5,077	813,910	8,307	(439,117)	(555,655)
Cash and investments - ending	\$ (4,051)	\$ 883,319	\$ 92,021	\$ 1,223,818	\$ (310,655)

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Community Correction Bldg FIRE	Grant Methamphetamine Mini	Grant Pandemic Assessment	Sullivan Co Community Foundati	Grant Indiana Youth Aviation
Cash and investments - beginning	\$ 33	\$ 1,496	\$ 1,889	\$ 365	\$ 1,500
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-
Cash and investments - ending	\$ 33	\$ 1,496	\$ 1,889	\$ 365	\$ 1,500

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Community Corr. Grant Odd yrs.	Comm. Corr. Project Income	Comm. Corr. - CTP	Comm. Corr. & Probation Grant	Child Restraint Grant	Probation Comm Corr.
Cash and investments - beginning	\$ 9,870	\$ 116,054	\$ 1,997	\$ 2,043	\$ 4,501	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	199,417	117,051	-	742	1,000	60,608
Total receipts	199,417	117,051	-	742	1,000	60,608
Disbursements:						
Personal services	156,093	100,719	-	-	-	60,174
Supplies	40,916	14,803	-	397	3,739	-
Other services and charges	15,749	7,298	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,962	-	-	-	-
Total disbursements	212,758	125,782	-	397	3,739	60,174
Excess (deficiency) of receipts over (under) disbursements	(13,341)	(8,731)	-	345	(2,739)	434
Cash and investments - ending	\$ (3,471)	\$ 107,323	\$ 1,997	\$ 2,388	\$ 1,762	\$ 434

SULLIVAN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Opioid Restricted	Opioid Unrestricted	Probation 106	Totals
Cash and investments - beginning	\$ 190,330	\$ 80,489	\$ 6,664	\$ 33,527,660
Receipts:				
Taxes	-	-	-	35,906,644
Licenses and permits	-	-	-	1,403
Intergovernmental receipts	-	-	-	16,450,785
Charges for services	-	-	-	2,459,623
Fines and forfeits	-	-	-	831,083
Other receipts	52,351	14,551	7,389	13,558,260
Total receipts	52,351	14,551	7,389	69,207,798
Disbursements:				
Personal services	-	-	7,872	13,186,514
Supplies	-	-	-	5,190,161
Other services and charges	-	-	-	4,338,580
Capital outlay	-	-	-	3,827,690
Other disbursements	185,000	15,000	-	40,176,190
Total disbursements	185,000	15,000	7,872	66,719,135
Excess (deficiency) of receipts over (under) disbursements	(132,649)	(449)	(483)	2,488,663
Cash and investments - ending	\$ 57,681	\$ 80,040	\$ 6,181	\$ 36,016,323

SULLIVAN COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Sullivan County, Indiana Building Corporation	Jail Lease	\$ 1,135,000	7/1/2024	1/1/2042
Ceres Solutions, LLP	Building Lease	4,800	1/1/2013	12/31/2024
Caterpillar Financial	Grader-CAT 112	31,593	2/16/2022	2/16/2026
CATERPILLAR FINANCIAL SERVICES	HIGHWAY CAT GRADER 358	29,281	11/1/2020	11/2/2024
CATERPILLAR FINANCIAL SERVICES	MINI HYD EXCAVATOR #332	12,892	12/2/2020	12/2/2024
Caterpillar Grader	Grader #115	31,593	1/13/2022	1/13/2026
DEERE CREDIT INC	772G GRADER 340	36,664	8/27/2019	8/27/2026
DEERE CREDIT INC	WHEELED EXCAVATOR 301	27,612	12/2/2019	12/2/2024
JOHN DEERE FINANCIAL	JOHN DEERE 770G MOTOR GRADER 218	32,211	3/30/2021	3/30/2025
JOHN DEERE FINANCIAL	JOHN DEERE GRADER 233	178,974	8/16/2021	8/16/2024
JOHN DEERE FINANCIAL	JOHN DEERE TRACTOR #106	14,657	12/17/2020	12/17/2024
KUBOTA CREDIT CORPORATION USA	KUBOTA TRACTOR W/LOADER 117	<u>15,752</u>	11/29/2021	11/29/2025
Total governmental activities		<u>1,551,029</u>		
Total of annual lease payments		<u>\$ 1,551,029</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/>.