

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

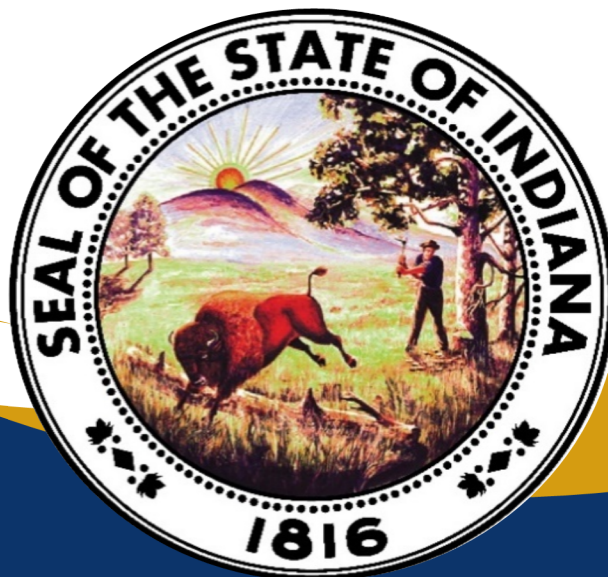
**Paul D. Joyce, CPA
State Examiner**

FINANCIAL STATEMENT AUDIT REPORT

OF

PULASKI COUNTY, INDIANA

January 1, 2022 to December 31, 2023



FILED
12/16/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Laura M. Wheeler	01-01-22 to 12-31-24
County Treasurer	Teresa L. Bryant	01-01-22 to 12-31-24
Clerk of the Circuit Court	JoLynn Behny	01-01-22 to 12-31-24
County Sheriff	Jeffery K. Richwine Christopher R. Schramm	01-01-22 to 12-31-22 01-01-23 to 12-31-24
County Recorder	Susan J. Fox Marsha Tetzloff	01-01-22 to 12-31-23 01-01-24 to 12-31-24
President of the Board of County Commissioners	Charles R. Mellon, Jr.	01-01-22 to 12-31-24
President of the County Council	Kenneth Boswell	01-01-22 to 12-31-24



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF PULASKI COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Pulaski County (County), which comprises the financial position and results of operations for the period of January 1, 2022 to 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 for the period of January 1, 2022 to 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, for the period of January 1, 2022 to 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). 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 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, 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 Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, 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.


Beth Kelley, CPA, CFE
Deputy State Examiner

November 21, 2024



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 Reports 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 Reports 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.



PULASKI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-22	Receipts	Disbursements	12-31-22	Receipts	Disbursements	12-31-23		
Sheriff's Inmate Trust Fund	\$ 22,471	\$ 684,897	\$ 682,206	\$ 25,162	\$ 654,304	\$ 649,043	\$ 30,423		
Sheriff's Commissary	63,292	250,160	227,425	86,027	237,775	247,017	76,785		
Clerk's Trust Fund	492,958	1,503,565	1,491,976	504,547	1,493,728	1,423,177	575,098		
General	3,538,845	8,337,802	7,479,706	4,396,941	9,273,417	7,839,082	5,831,276		
Accident Report	21,150	2,452	-	23,602	2,501	8,955	17,148		
Donation Animal Control	865	-	-	865	-	-	865		
Aviation	248,364	173,329	170,981	250,712	192,883	156,798	286,797		
Campaign Finance Enforcement	425	-	-	425	-	-	425		
LIT - Economic Development	1,854,530	1,145,055	1,132,187	1,867,398	1,530,632	1,930,795	1,467,235		
City/Town Court Costs	32,281	3,134	-	35,415	3,069	-	38,484		
Clerks Perpetuation Fund	85,066	7,852	1,110	91,808	7,251	2,200	96,859		
Prisoner Reimb For Incarceratn	10,738	-	-	10,738	-	-	10,738		
Sales Disclosure - Co Share	37,874	3,830	10	41,694	3,330	-	45,024		
Cumulative Bridge	2,457,907	26,581	153,107	2,331,381	105,456	334,933	2,101,904		
Cumulative Building	242,727	-	96,000	146,727	-	96,000	50,727		
Cumulative Capital Development	1,070,999	161,353	583,379	648,973	217,409	288,554	577,828		
Cumulative Jail	234,066	798	-	234,864	10,011	-	244,875		
Drug Free Community	17,234	12,725	-	29,959	15,628	-	45,587		
EMS Education Donation	139	-	-	139	-	-	139		
Continue Education Sheriff	1,942	1,349	-	3,291	1,009	1,309	2,991		
Firearms Training	23,017	19,000	12,000	30,017	9,500	5,556	33,961		
General Drain Improvements	1,460,218	38,090	33,576	1,464,732	20,855	22,162	1,463,425		
Health	170,764	190,660	171,516	189,908	174,375	178,689	185,594		
Identification Sec Protection	20,012	2,587	619	21,980	2,172	1,321	22,831		
Local Health Maintenance	64,126	33,139	35,480	61,785	33,139	30,069	64,855		
Local Road & Street	350,501	246,236	145,463	451,274	252,885	117,407	586,752		
LIT Public Safety - Co Share	683,835	1,267,671	914,174	1,037,332	1,481,391	1,028,384	1,490,339		
MVH Restricted	1,716,233	1,934,114	1,320,230	2,330,117	2,002,435	1,927,493	2,405,059		
Misdemeanant	70,619	79,835	-	150,454	90,332	59,790	180,996		
Motor Vehicle Highway	2,953,849	1,939,623	1,710,727	3,182,745	2,107,985	2,106,530	3,184,200		
Plat Book Fees	50,723	16,510	4,000	63,233	15,800	6,000	73,033		
Rainy Day	931,009	-	-	931,009	-	-	931,009		
Recorders Records Perpetuation	134,210	40,769	17,688	157,291	36,390	19,657	174,024		
Riverboat	621,275	48,442	82,000	587,717	48,378	10,000	626,095		
Sex & Violent Offn. Admin.	6,844	1,071	-	7,915	1,119	28	9,006		
Sheriff Pension Trust	14,089	14,260	20,000	8,349	13,257	15,000	6,606		
Supp Public Defender Services	80,809	20,903	-	101,712	13,569	-	115,281		
Surplus Tax	30,579	15,019	15,361	30,237	16,454	12,844	33,847		
Surveyors Corner Perpetuation	63,169	12,930	12,687	63,412	10,860	-	74,272		
Tax Sale Fees	39,631	9,358	9,435	39,554	12,988	11,772	40,770		
Tax Sale Redemption	199	13,403	9,490	4,112	20,569	23,762	919		
Tax Sale Surplus	79,415	149,669	71,281	157,803	106,050	138,145	125,708		
Unsafe Building Fund	9,282	-	-	9,282	-	-	9,282		
Guardian Ad Litem	56,929	13,815	-	70,744	12,033	-	82,777		
Crt Appt Spec Advocate(CASA)	900	-	-	900	-	-	900		
Auditors Ineligible Deductions	2,698	-	-	2,698	-	-	2,698		
Co Elected Officials Training	13,265	2,587	-	15,852	2,172	-	18,024		
Statewide 9-1-1	223,356	228,255	183,184	268,427	231,966	204,299	296,094		
LIT - PSAP	190,550	789,469	556,382	423,637	699,716	574,543	548,810		
Probation Alco Sens/Drg Screen	348,622	64,922	33,954	379,590	50,735	25,680	404,645		

PULASKI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	12-31-22	Receipts	Disbursements	12-31-23
Supp. Juv Probation Services	31,145	2,913	2,000	32,058	1,555	-	33,613
County User Fee	229,106	31,643	15,764	244,985	31,210	18,824	257,371
Drainage Maintenance	1,904,740	428,982	253,741	2,079,981	227,956	266,775	2,041,162
Comm Dev Comm Donation	93,527	2,500	703	95,324	2,500	515	97,309
JC Renovation Bond Proceeds	3,542,788	-	3,081,892	460,896	-	459,331	1,565
Payroll Clearing	-	1,582,220	1,582,220	-	1,672,806	1,672,486	320
Settlement Fund	-	15,703,648	15,703,648	-	16,322,193	16,322,193	-
LIT-PropTax Oper Levie Replace	-	1,052,626	1,052,626	-	1,219,809	1,219,809	-
CVET Distribution	-	151,796	151,796	-	157,732	157,732	-
Financial Institution Tax	-	241,090	241,090	-	207,365	207,365	-
State Fines & Forfeitures	645	2,013	1,676	982	3,441	4,058	365
Infraction Judgements	946	9,870	10,261	555	8,368	8,637	286
Special Death Benefits	130	1,585	1,630	85	1,990	1,950	125
Sales Disclosure - State Share	380	3,830	3,790	420	3,270	3,350	340
Coroners Training & Cont Ed	214	1,913	1,969	158	2,046	1,951	253
Interstate Compact - St Share	63	188	250	1	375	375	1
Mortg Recording Fees - St Shar	133	1,075	1,135	73	938	948	63
Sex & Violent Offn Adm - State	16	119	128	7	124	114	17
Inheritance Tax	15	-	-	15	-	-	15
Education Plate Fees Agency	75	300	356	19	113	131	1
Riverboat Revenue Sharing	-	70,464	70,464	-	70,370	70,370	-
Title IV-D Incentive	53,438	5,013	3,607	54,844	4,410	3,150	56,104
Prosecutor Incentive IV-D	38,701	7,540	15,751	30,490	6,645	20,660	16,475
Clerk IV-D Incentive	19,469	5,013	8,048	16,434	4,410	8,135	12,709
Treasurer's Report	416,560	562,595	416,560	562,595	416,190	562,595	416,190
PD Reimbursement Grant (even)	-	2,600	1,000	1,600	3,303	1,192	3,711
LIT - Special Purpose	58,466	-	38,880	19,586	-	-	19,586
Jail Lease Rental	-	389,317	338,369	50,948	348,038	337,944	61,042
Reassessment	108,500	97,226	117,400	88,326	131,258	118,600	100,984
Law Enforcement Copy Fee	-	-	-	-	480	-	480
Opioid Restricted	-	72,520	-	72,520	19,744	7,324	84,940
Opioid Unrestricted	-	17,208	-	17,208	558	-	17,766
Drmo Equipment Fund	12,337	-	2,272	10,065	-	1,200	8,865
Industrial Park Improvements	43,644	-	-	43,644	-	-	43,644
Airport Improvements	124,371	21,500	8,992	136,879	26,133	1,071	161,941
Veterans' Court Drug Screening	30	-	-	30	-	-	30
Certificate Sale - Commiss	29,480	13,435	1,000	41,915	10,975	-	52,890
LIT - Property Tax Relief	17,115	921,048	919,067	19,096	1,067,331	1,002,272	84,155
LIT Certified Shares	-	3,684,190	3,684,190	-	4,196,930	4,196,930	-
LIT Public Safety	-	1,578,939	1,578,939	-	1,614,571	1,614,571	-
LIT Economic Development	-	1,315,782	1,315,782	-	1,739,899	1,739,899	-
Comm Devel Comm BI Gr	64,420	48,640	-	113,060	55,326	-	168,386
FUEL FARM PHASE 2	38,053	54,835	54,835	38,053	40,807	74,625	4,235
SIM Opioid Grant Award	50,000	-	30,000	20,000	52,500	57,500	15,000
Victim Assistance 22/24	-	-	12,024	(12,024)	64,605	62,142	(9,561)
VOCA 2018-2020	(12,414)	57,804	45,390	-	-	-	-
EMPG Salary Ctr# 16411	-	21,451	21,451	-	14,410	34,703	(20,293)
CARES - Election	2,850	-	-	2,850	-	-	2,850
ACRGP - Aviation	-	-	-	-	9,000	-	9,000
ARGO - Aviation	-	-	-	-	22,000	-	22,000

PULASKI COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22	Receipts	Disbursements	Cash and Investments 12-31-23
CARES Relief Fund - Aviation	12,400	-	-	12,400	-	-	12,400
CARES Public Safety Payroll	40,455	-	40,455	-	-	-	-
USDA Grant - Ambulance	-	-	-	-	-	19,049	(19,049)
CARES LHD	33,517	101,443	34,410	100,550	-	15,361	85,189
American Rescue Plan	1,199,726	1,204,784	-	2,404,510	76,924	189,382	2,292,052
H1N1 Grant	1,788	-	-	1,788	-	-	1,788
Local Health Dept Trust Acct	7,869	13,836	14,938	6,767	13,836	14,951	5,652
BT Grant - Health	6,129	-	-	6,129	-	-	6,129
Local Emergency Planning	25,929	4,029	303	29,655	3,867	2,126	31,396
Fulton Cty REMC Trust	393	-	-	393	-	-	393
Family Recovery Grant	7,452	117,575	76,288	48,739	73,525	98,132	24,132
PreTrial Service Program (odd)	36,261	70,602	79,290	27,573	68,778	68,906	27,445
CIRC/FAM Court Grant	1,000	-	-	1,000	-	-	1,000
Court Interpreter	-	2,021	2,021	-	2,444	2,444	-
Veterans' Court Grant	28,676	105,060	97,701	36,035	236,700	89,503	183,232
IDOC JDAI Grant 18-19	48,516	62,299	37,753	73,062	58,327	41,464	89,925
CASA PROGRAM 2018 Grant	27,366	19,466	12,028	34,804	14,028	14,374	34,458
Community Xs MG- HWY 2017	-	-	-	-	921,201	921,201	-
Community Foundation Grant	-	-	-	-	43,939	35,043	8,896
IPEP Safety Grant	727	-	-	727	-	-	727
Totals	<u>\$ 29,191,748</u>	<u>\$ 49,373,765</u>	<u>\$ 48,563,217</u>	<u>\$ 30,002,296</u>	<u>\$ 52,512,781</u>	<u>\$ 51,270,357</u>	<u>\$ 31,244,720</u>

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

PULASKI 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.

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

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

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

F. Interfund Transfers

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2023.

Note 8. Subsequent Events

The County entered into a capital lease with the Pulaski County Courthouse 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. On June 6, 2024, the lessor issued Lease Rental Revenue Bonds, Series 2024, in the amount of \$12,750,000. The lessor paid the County \$9,380,000 in July 2024 for the lessor's acquisition of the leased premises. The County will use the proceeds to pay the costs of the courthouse renovation project not paid by the lessor.



OTHER INFORMATION

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

	Sheriff's Inmate Trust Fund	Sheriff's Commissary	Clerk's Trust Fund	General	Accident Report	Donation Animal Control	Aviation	Campaign Finance Enforcement	LIT - Economic Development	City/Town Court Costs	Clerks Perpetuation Fund
Cash and investments - beginning	\$ 22,471	\$ 63,292	\$ 492,958	\$ 3,538,845	\$ 21,150	\$ 865	\$ 248,364	\$ 425	\$ 1,854,530	\$ 32,281	\$ 85,066
Receipts:											
Taxes	-	-	-	6,575,021	-	-	50,166	-	1,117,739	-	-
Licenses and permits	-	-	-	54,037	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	448,320	-	-	3,960	-	-	-	-
Charges for services	-	250,160	-	644,941	2,452	-	110,292	-	-	-	-
Fines and forfeits	-	-	-	50,767	-	-	-	-	-	3,134	7,852
Other receipts	684,897	-	1,503,565	564,716	-	-	8,911	-	27,316	-	-
Total receipts	684,897	250,160	1,503,565	8,337,802	2,452	-	173,329	-	1,145,055	3,134	7,852
Disbursements:											
Personal services	-	-	-	5,706,390	-	-	39,034	-	130,382	-	-
Supplies	-	-	-	433,912	-	-	109,283	-	-	-	1,024
Other services and charges	-	227,425	-	1,163,794	-	-	19,268	-	1,000,008	-	-
Capital outlay	-	-	-	156,733	-	-	3,396	-	1,797	-	-
Other disbursements	682,206	-	1,491,976	18,877	-	-	-	-	-	-	86
Total disbursements	682,206	227,425	1,491,976	7,479,706	-	-	170,981	-	1,132,187	-	1,110
Excess (deficiency) of receipts over (under) disbursements	2,691	22,735	11,589	858,096	2,452	-	2,348	-	12,868	3,134	6,742
Cash and investments - ending	\$ 25,162	\$ 86,027	\$ 504,547	\$ 4,396,941	\$ 23,602	\$ 865	\$ 250,712	\$ 425	\$ 1,867,398	\$ 35,415	\$ 91,808

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

	Prisoner Reimb For Incarceratn	Sales Disclosure - Co Share	Cumulative Bridge	Cumulative Building	Cumulative Capital Development	Cumulative Jail	Drug Free Community	EMS Education Donation	Continue Education Sheriff	Firearms Training	General Drain Improvements
Cash and investments - beginning	\$ 10,738	\$ 37,874	\$ 2,457,907	\$ 242,727	\$ 1,070,999	\$ 234,066	\$ 17,234	\$ 139	\$ 1,942	\$ 23,017	\$ 1,460,218
Receipts:											
Taxes	-	-	-	-	147,696	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	11,661	-	-	-	-	-	-
Charges for services	-	3,830	-	-	-	-	-	-	-	19,000	-
Fines and forfeits	-	-	-	-	-	-	12,725	-	-	-	-
Other receipts	-	-	26,581	-	1,996	798	-	-	1,349	-	38,090
Total receipts	-	3,830	26,581	-	161,353	798	12,725	-	1,349	19,000	38,090
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	69	-	-	-	-	-	-
Other services and charges	-	-	48,896	-	502,556	-	-	-	-	-	-
Capital outlay	-	-	104,211	96,000	80,754	-	-	-	-	12,000	-
Other disbursements	-	10	-	-	-	-	-	-	-	-	33,576
Total disbursements	-	10	153,107	96,000	583,379	-	-	-	-	12,000	33,576
Excess (deficiency) of receipts over (under) disbursements	-	3,820	(126,526)	(96,000)	(422,026)	798	12,725	-	1,349	7,000	4,514
Cash and investments - ending	\$ 10,738	\$ 41,694	\$ 2,331,381	\$ 146,727	\$ 648,973	\$ 234,864	\$ 29,959	\$ 139	\$ 3,291	\$ 30,017	\$ 1,464,732

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

	Health	Identification Sec Protection	Local Health Maintenance	Local Road & Street	LIT Public Safety - Co Share	MVH Restricted	Misdemeanant	Motor Vehicle Highway	Plat Book Fees	Rainy Day	Recorders Records Perpetuation
Cash and investments - beginning	\$ 170,764	\$ 20,012	\$ 64,126	\$ 350,501	\$ 683,835	\$ 1,716,233	\$ 70,619	\$ 2,953,849	\$ 50,723	\$ 931,009	\$ 134,210
Receipts:											
Taxes	150,483	-	-	-	670,515	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	11,881	-	33,139	246,036	32,755	1,934,114	1,931,178	-	-	-	-
Charges for services	28,146	2,587	-	-	561,647	-	79,835	-	16,510	-	40,769
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	150	-	-	200	2,754	-	-	8,445	-	-	-
Total receipts	190,660	2,587	33,139	246,236	1,267,671	1,934,114	79,835	1,939,623	16,510	-	40,769
Disbursements:											
Personal services	158,547	-	35,470	-	675,724	177,363	-	888,119	-	-	-
Supplies	1,697	-	-	145,463	68,678	1,142,867	-	367,515	-	-	-
Other services and charges	8,624	619	-	-	132,380	-	-	215,363	-	-	-
Capital outlay	2,648	-	10	-	37,392	-	-	239,730	4,000	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-	17,688
Total disbursements	171,516	619	35,480	145,463	914,174	1,320,230	-	1,710,727	4,000	-	17,688
Excess (deficiency) of receipts over (under) disbursements	19,144	1,968	(2,341)	100,773	353,497	613,884	79,835	228,896	12,510	-	23,081
Cash and investments - ending	\$ 189,908	\$ 21,980	\$ 61,785	\$ 451,274	\$ 1,037,332	\$ 2,330,117	\$ 150,454	\$ 3,182,745	\$ 63,233	\$ 931,009	\$ 157,291

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

	Riverboat	Sex & Violent Offn. Admin.	Sheriff Pension Trust	Supp Public Defender Services	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Unsafe Building Fund	Guardian Ad Litem
Cash and investments - beginning	\$ 621,275	\$ 6,844	\$ 14,089	\$ 80,809	\$ 30,579	\$ 63,169	\$ 39,631	\$ 199	\$ 79,415	\$ 9,282	\$ 56,929
Receipts:											
Taxes	-	-	-	-	15,019	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	48,442	-	-	-	-	-	-	-	-	-	13,815
Charges for services	-	-	2,148	-	-	12,930	-	-	-	-	-
Fines and forfeits	-	1,071	12,112	-	-	-	-	-	-	-	-
Other receipts	-	-	-	20,903	-	-	9,358	13,403	149,669	-	-
Total receipts	48,442	1,071	14,260	20,903	15,019	12,930	9,358	13,403	149,669	-	13,815
Disbursements:											
Personal services	-	-	20,000	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	25,000	-	-	-	15,361	-	-	-	-	-	-
Capital outlay	57,000	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	12,687	9,435	9,490	71,281	-	-
Total disbursements	82,000	-	20,000	-	15,361	12,687	9,435	9,490	71,281	-	-
Excess (deficiency) of receipts over (under) disbursements	(33,558)	1,071	(5,740)	20,903	(342)	243	(77)	3,913	78,388	-	13,815
Cash and investments - ending	\$ 587,717	\$ 7,915	\$ 8,349	\$ 101,712	\$ 30,237	\$ 63,412	\$ 39,554	\$ 4,112	\$ 157,803	\$ 9,282	\$ 70,744

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

	Crt Appt Spec Advocate(CASA)	Auditors Ineligible Deductions	Co Elected Officials Training	Statewide 9-1-1	LIT - PSAP	Probation Alco Sens/Drq Screen	Supp. Juv Probation Services	County User Fee	Drainage Maintenance	Comm Dev Comm Donation	JC Renovation Bond Proceeds
Cash and investments - beginning	\$ 900	\$ 2,698	\$ 13,265	\$ 223,356	\$ 190,550	\$ 348,622	\$ 31,145	\$ 229,106	\$ 1,904,740	\$ 93,527	\$ 3,542,788
Receipts:											
Taxes	-	-	-	-	789,469	-	-	-	400,861	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	2,587	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	64,922	2,913	31,643	-	-	-
Other receipts	-	-	-	228,255	-	-	-	-	28,121	2,500	-
Total receipts	-	-	2,587	228,255	789,469	64,922	2,913	31,643	428,982	2,500	-
Disbursements:											
Personal services	-	-	-	57,749	556,082	10,933	-	312	-	-	-
Supplies	-	-	-	-	-	294	-	479	-	-	-
Other services and charges	-	-	-	125,435	300	17,205	2,000	6,839	-	-	-
Capital outlay	-	-	-	-	-	-	-	6,694	-	-	3,081,892
Other disbursements	-	-	-	-	-	5,522	-	1,440	253,741	703	-
Total disbursements	-	-	-	183,184	556,382	33,954	2,000	15,764	253,741	703	3,081,892
Excess (deficiency) of receipts over (under) disbursements	-	-	2,587	45,071	233,087	30,968	913	15,879	175,241	1,797	(3,081,892)
Cash and investments - ending	\$ 900	\$ 2,698	\$ 15,852	\$ 268,427	\$ 423,637	\$ 379,590	\$ 32,058	\$ 244,985	\$ 2,079,981	\$ 95,324	\$ 460,896

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

	Payroll Clearing	Settlement Fund	LIT-PropTax Oper Levie Replace	CVET Distribution	Financial Institution Tax	State Fines & Forfeitures	Infraction Judgements	Special Death Benefits	Sales Disclosure - State Share	Coroners Training & Cont Ed	Interstate Compact - St Share
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 645	\$ 946	\$ 130	\$ 380	\$ 214	\$ 63
Receipts:											
Taxes	-	14,091,228	1,052,626	-	-	-	-	-	-	-	188
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,612,420	-	151,796	241,090	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	3,830	1,913	-
Fines and forfeits	-	-	-	-	-	2,013	9,870	-	-	-	-
Other receipts	1,582,220	-	-	-	-	-	-	1,585	-	-	-
Total receipts	1,582,220	15,703,648	1,052,626	151,796	241,090	2,013	9,870	1,585	3,830	1,913	188
Disbursements:											
Personal services	1,582,220	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	15,703,648	1,052,626	151,796	241,090	1,676	10,261	1,630	3,790	1,969	250
Total disbursements	1,582,220	15,703,648	1,052,626	151,796	241,090	1,676	10,261	1,630	3,790	1,969	250
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	337	(391)	(45)	40	(56)	(62)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 982	\$ 555	\$ 85	\$ 420	\$ 158	\$ 1

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

	Mortg Recording Fees - St Shar	Sex & Violent Offn Adm - State	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Title IV-D Incentive	Prosecutor Incentive IV-D	Clerk IV-D Incentive	Treasurer's Report	PD Reimbursement Grant (even)	LIT - Special Purpose
Cash and investments - beginning	\$ 133	\$ 16	\$ 15	\$ 75	\$ -	\$ 53,438	\$ 38,701	\$ 19,469	\$ 416,560	\$ -	\$ 58,466
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	70,464	-	-	-	-	-	-
Charges for services	1,075	-	-	-	-	-	-	-	-	2,600	-
Fines and forfeits	-	119	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	300	-	5,013	7,540	5,013	562,595	-	-
Total receipts	1,075	119	-	300	70,464	5,013	7,540	5,013	562,595	2,600	-
Disbursements:											
Personal services	-	-	-	-	-	-	51	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	38,880
Other services and charges	-	-	-	-	-	-	-	-	-	1,000	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	1,135	128	-	356	70,464	3,607	15,700	8,048	416,560	-	-
Total disbursements	1,135	128	-	356	70,464	3,607	15,751	8,048	416,560	1,000	38,880
Excess (deficiency) of receipts over (under) disbursements	(60)	(9)	-	(56)	-	1,406	(8,211)	(3,035)	146,035	1,600	(38,880)
Cash and investments - ending	\$ 73	\$ 7	\$ 15	\$ 19	\$ -	\$ 54,844	\$ 30,490	\$ 16,434	\$ 562,595	\$ 1,600	\$ 19,586

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

	Jail Lease Rental	Reassessment	Law Enforcement Copy Fee	Opioid Restricted	Opioid Unrestricted	Drmo Equipment Fund	Industrial Park Improvements	Airport Improvements	Veterans' Court Drug Screening	Certificate Sale - Commiss	LIT - Property Tax Relief
Cash and investments - beginning	\$ -	\$ 108,500	\$ -	\$ -	\$ -	\$ 12,337	\$ 43,644	\$ 124,371	\$ 30	\$ 29,480	\$ 17,115
Receipts:											
Taxes	360,861	90,112	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	28,456	7,114	-	72,520	17,208	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	21,500	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	13,435	921,048
Total receipts	<u>389,317</u>	<u>97,226</u>	<u>-</u>	<u>72,520</u>	<u>17,208</u>	<u>-</u>	<u>-</u>	<u>21,500</u>	<u>-</u>	<u>13,435</u>	<u>921,048</u>
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	338,369	117,400	-	-	-	2,272	-	8,692	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	300	-	1,000	919,067
Total disbursements	<u>338,369</u>	<u>117,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,272</u>	<u>-</u>	<u>8,992</u>	<u>-</u>	<u>1,000</u>	<u>919,067</u>
Excess (deficiency) of receipts over (under) disbursements	<u>50,948</u>	<u>(20,174)</u>	<u>-</u>	<u>72,520</u>	<u>17,208</u>	<u>(2,272)</u>	<u>-</u>	<u>12,508</u>	<u>-</u>	<u>12,435</u>	<u>1,981</u>
Cash and investments - ending	<u>\$ 50,948</u>	<u>\$ 88,326</u>	<u>\$ -</u>	<u>\$ 72,520</u>	<u>\$ 17,208</u>	<u>\$ 10,065</u>	<u>\$ 43,644</u>	<u>\$ 136,879</u>	<u>\$ 30</u>	<u>\$ 41,915</u>	<u>\$ 19,096</u>

PULASKI 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	Comm Devel Comm BI Gr	FUEL FARM PHASE 2	SIM Opioid Grant Award	Victim Assistance 22/24	VOCA 2018-2020	EMPG Salary Ctrt# 16411	CARES - Election	ACRGP - Aviation
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 64,420	\$ 38,053	\$ 50,000	\$ -	\$ (12,414)	\$ -	\$ 2,850	\$ -
Receipts:											
Taxes	3,684,190	1,578,939	1,315,782	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	54,835	-	-	57,804	21,451	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	48,640	-	-	-	-	-	-	-
Total receipts	3,684,190	1,578,939	1,315,782	48,640	54,835	-	-	57,804	21,451	-	-
Disbursements:											
Personal services	-	-	-	-	-	-	12,024	45,390	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	30,000	-	-	-	-	-
Capital outlay	-	-	-	-	54,835	-	-	-	-	-	-
Other disbursements	3,684,190	1,578,939	1,315,782	-	-	-	-	-	21,451	-	-
Total disbursements	3,684,190	1,578,939	1,315,782	-	54,835	30,000	12,024	45,390	21,451	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	48,640	-	(30,000)	(12,024)	12,414	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 113,060	\$ 38,053	\$ 20,000	\$ (12,024)	\$ -	\$ -	\$ 2,850	\$ -

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

	ARGO - Aviation	CARES Relief Fund - Aviation	CARES Public Safety Payroll	USDA Grant - Ambulance	CARES LHD	American Rescue Plan	H1N1 Grant	Local Health Dept Trust Acct	BT Grant - Health	Local Emergency Planning	Fulton Cty REMC Trust
Cash and investments - beginning	\$ -	\$ 12,400	\$ 40,455	\$ -	\$ 33,517	\$ 1,199,726	\$ 1,788	\$ 7,869	\$ 6,129	\$ 25,929	\$ 393
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	101,443	1,199,713	-	13,836	-	4,029	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	5,071	-	-	-	-	-
Total receipts	-	-	-	-	101,443	1,204,784	-	13,836	-	4,029	-
Disbursements:											
Personal services	-	-	-	-	-	-	-	14,938	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	270	-
Other services and charges	-	-	-	-	17,925	-	-	-	-	33	-
Capital outlay	-	-	-	-	16,485	-	-	-	-	-	-
Other disbursements	-	-	40,455	-	-	-	-	-	-	-	-
Total disbursements	-	-	40,455	-	34,410	-	-	14,938	-	303	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(40,455)	-	67,033	1,204,784	-	(1,102)	-	3,726	-
Cash and investments - ending	\$ -	\$ 12,400	\$ -	\$ -	\$ 100,550	\$ 2,404,510	\$ 1,788	\$ 6,767	\$ 6,129	\$ 29,655	\$ 393

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

	Family Recovery Grant	PreTrial Service Program (odd)	CIRC/FAM Court Grant	Court Interpreter	Veterans' Court Grant	IDOC JDAI Grant 18-19
Cash and investments - beginning	\$ 7,452	\$ 36,261	\$ 1,000	\$ -	\$ 28,676	\$ 48,516
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	117,575	70,602	-	2,021	105,060	62,299
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>117,575</u>	<u>70,602</u>	<u>-</u>	<u>2,021</u>	<u>105,060</u>	<u>62,299</u>
Disbursements:						
Personal services	19,068	51,457	-	2,021	19,621	-
Supplies	776	-	-	-	775	2,008
Other services and charges	55,994	4,167	-	-	77,305	35,745
Capital outlay	-	-	-	-	-	-
Other disbursements	450	23,666	-	-	-	-
Total disbursements	<u>76,288</u>	<u>79,290</u>	<u>-</u>	<u>2,021</u>	<u>97,701</u>	<u>37,753</u>
Excess (deficiency) of receipts over (under) disbursements	<u>41,287</u>	<u>(8,688)</u>	<u>-</u>	<u>-</u>	<u>7,359</u>	<u>24,546</u>
Cash and investments - ending	<u>\$ 48,739</u>	<u>\$ 27,573</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 36,035</u>	<u>\$ 73,062</u>

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

	CASA PROGRAM 2018 Grant	Community Xs MG- HWY 2017	Community Foundation Grant	IPEP Safety Grant	Totals
Cash and investments - beginning	\$ 27,366	\$ -	\$ -	\$ 727	\$ 29,191,748
Receipts:					
Taxes	-	-	-	-	32,090,895
Licenses and permits	-	-	-	-	54,037
Intergovernmental receipts	18,966	-	-	-	8,746,003
Charges for services	-	-	-	-	1,808,752
Fines and forfeits	-	-	-	-	199,141
Other receipts	500	-	-	-	6,474,937
Total receipts	19,466	-	-	-	49,373,765
Disbursements:					
Personal services	-	-	-	-	10,202,895
Supplies	-	-	-	-	2,313,990
Other services and charges	12,028	-	-	-	4,212,003
Capital outlay	-	-	-	-	3,955,577
Other disbursements	-	-	-	-	27,878,752
Total disbursements	12,028	-	-	-	48,563,217
Excess (deficiency) of receipts over (under) disbursements	7,438	-	-	-	810,548
Cash and investments - ending	\$ 34,804	\$ -	\$ -	\$ 727	\$ 30,002,296

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

	Sheriff's Inmate Trust Fund	Sheriff's Commissary	Clerk's Trust Fund	General	Accident Report	Donation Animal Control	Aviation	Campaign Finance Enforcement	LIT - Economic Development	City/Town Court Costs	Clerks Perpetuation Fund
Cash and investments - beginning	\$ 25,162	\$ 86,027	\$ 504,547	\$ 4,396,941	\$ 23,602	\$ 865	\$ 250,712	\$ 425	\$ 1,867,398	\$ 35,415	\$ 91,808
Receipts:											
Taxes	-	-	-	6,853,148	-	-	50,731	-	1,487,065	-	-
Licenses and permits	-	-	-	70,868	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	431,484	-	-	3,726	-	-	-	-
Charges for services	-	237,775	-	612,417	2,501	-	129,064	-	-	-	-
Fines and forfeits	-	-	-	45,955	-	-	-	-	-	3,069	7,251
Other receipts	654,304	-	1,493,728	1,259,545	-	-	9,362	-	43,567	-	-
Total receipts	654,304	237,775	1,493,728	9,273,417	2,501	-	192,883	-	1,530,632	3,069	7,251
Disbursements:											
Personal services	-	-	-	5,935,075	-	-	40,896	-	133,342	-	-
Supplies	-	-	-	494,810	-	-	94,907	-	-	-	1,181
Other services and charges	-	247,017	-	1,203,791	-	-	20,751	-	1,793,453	-	-
Capital outlay	-	-	-	182,912	8,955	-	244	-	4,000	-	-
Other disbursements	649,043	-	1,423,177	22,494	-	-	-	-	-	-	1,019
Total disbursements	649,043	247,017	1,423,177	7,839,082	8,955	-	156,798	-	1,930,795	-	2,200
Excess (deficiency) of receipts over (under) disbursements	5,261	(9,242)	70,551	1,434,335	(6,454)	-	36,085	-	(400,163)	3,069	5,051
Cash and investments - ending	\$ 30,423	\$ 76,785	\$ 575,098	\$ 5,831,276	\$ 17,148	\$ 865	\$ 286,797	\$ 425	\$ 1,467,235	\$ 38,484	\$ 96,859

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

	Prisoner Reimb For Incarceratn	Sales Disclosure - Co Share	Cumulative Bridge	Cumulative Building	Cumulative Capital Development	Cumulative Jail	Drug Free Community	EMS Education Donation	Continue Education Sheriff	Firearms Training	General Drain Improvements
Cash and investments - beginning	\$ 10,738	\$ 41,694	\$ 2,331,381	\$ 146,727	\$ 648,973	\$ 234,864	\$ 29,959	\$ 139	\$ 3,291	\$ 30,017	\$ 1,464,732
Receipts:											
Taxes	-	-	-	-	164,618	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	12,092	-	-	-	-	-	-
Charges for services	-	3,330	-	-	-	-	-	-	-	9,500	-
Fines and forfeits	-	-	-	-	-	-	15,628	-	-	-	-
Other receipts	-	-	105,456	-	40,699	10,011	-	-	1,009	-	20,855
Total receipts	-	3,330	105,456	-	217,409	10,011	15,628	-	1,009	9,500	20,855
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	25	-	-	-	-	608	-
Other services and charges	-	-	90,847	-	188,691	-	-	-	1,309	-	-
Capital outlay	-	-	244,086	96,000	86,583	-	-	-	-	4,948	-
Other disbursements	-	-	-	-	13,255	-	-	-	-	-	22,162
Total disbursements	-	-	334,933	96,000	288,554	-	-	-	1,309	5,556	22,162
Excess (deficiency) of receipts over (under) disbursements	-	3,330	(229,477)	(96,000)	(71,145)	10,011	15,628	-	(300)	3,944	(1,307)
Cash and investments - ending	\$ 10,738	\$ 45,024	\$ 2,101,904	\$ 50,727	\$ 577,828	\$ 244,875	\$ 45,587	\$ 139	\$ 2,991	\$ 33,961	\$ 1,463,425

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

	Health	Identification Sec Protection	Local Health Maintenance	Local Road & Street	LIT Public Safety - Co Share	MVH Restricted	Misdemeanant	Motor Vehicle Highway	Plat Book Fees	Rainy Day	Recorders Records Perpetuation
Cash and investments - beginning	\$ 189,908	\$ 21,980	\$ 61,785	\$ 451,274	\$ 1,037,332	\$ 2,330,117	\$ 150,454	\$ 3,182,745	\$ 63,233	\$ 931,009	\$ 157,291
Receipts:											
Taxes	132,523	-	-	-	774,446	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	9,734	-	33,139	252,559	-	2,002,435	-	2,002,435	-	-	-
Charges for services	31,118	2,172	-	-	689,299	-	77,077	-	15,800	-	36,390
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	1,000	-	-	326	17,646	-	13,255	105,550	-	-	-
Total receipts	174,375	2,172	33,139	252,885	1,481,391	2,002,435	90,332	2,107,985	15,800	-	36,390
Disbursements:											
Personal services	167,250	-	30,069	-	785,943	163,997	-	993,190	-	-	-
Supplies	3,279	-	-	117,407	64,724	1,763,496	-	270,651	-	-	-
Other services and charges	7,621	1,321	-	-	156,937	-	59,790	432,356	-	-	-
Capital outlay	489	-	-	-	19,022	-	-	410,333	6,000	-	-
Other disbursements	50	-	-	-	1,758	-	-	-	-	-	19,657
Total disbursements	178,689	1,321	30,069	117,407	1,028,384	1,927,493	59,790	2,106,530	6,000	-	19,657
Excess (deficiency) of receipts over (under) disbursements	(4,314)	851	3,070	135,478	453,007	74,942	30,542	1,455	9,800	-	16,733
Cash and investments - ending	\$ 185,594	\$ 22,831	\$ 64,855	\$ 586,752	\$ 1,490,339	\$ 2,405,059	\$ 180,996	\$ 3,184,200	\$ 73,033	\$ 931,009	\$ 174,024

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

	Riverboat	Sex & Violent Offn. Admin.	Sheriff Pension Trust	Supp Public Defender Services	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Unsafe Building Fund	Guardian Ad Litem
Cash and investments - beginning	\$ 587,717	\$ 7,915	\$ 8,349	\$ 101,712	\$ 30,237	\$ 63,412	\$ 39,554	\$ 4,112	\$ 157,803	\$ 9,282	\$ 70,744
Receipts:											
Taxes	-	-	-	-	16,454	-	2,920	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	48,378	-	-	-	-	-	-	-	-	-	8,742
Charges for services	-	-	1,730	-	-	10,860	-	-	-	-	-
Fines and forfeits	-	1,119	11,527	-	-	-	-	-	-	-	3,291
Other receipts	-	-	-	13,569	-	-	10,068	20,569	106,050	-	-
Total receipts	48,378	1,119	13,257	13,569	16,454	10,860	12,988	20,569	106,050	-	12,033
Disbursements:											
Personal services	-	-	15,000	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	10,000	28	-	-	12,844	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	11,772	23,762	138,145	-	-
Total disbursements	10,000	28	15,000	-	12,844	-	11,772	23,762	138,145	-	-
Excess (deficiency) of receipts over (under) disbursements	38,378	1,091	(1,743)	13,569	3,610	10,860	1,216	(3,193)	(32,095)	-	12,033
Cash and investments - ending	\$ 626,095	\$ 9,006	\$ 6,606	\$ 115,281	\$ 33,847	\$ 74,272	\$ 40,770	\$ 919	\$ 125,708	\$ 9,282	\$ 82,777

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

	Crt Appt Spec Advocate(CASA)	Auditors Ineligible Deductions	Co Elected Officials Training	Statewide 9-1-1	LIT - PSAP	Probation Alco Sens/Drug Screen	Supp. Juv Probation Services	County User Fee	Drainage Maintenance	Comm Dev Comm Donation	JC Renovation Bond Proceeds
Cash and investments - beginning	\$ 900	\$ 2,698	\$ 15,852	\$ 268,427	\$ 423,637	\$ 379,590	\$ 32,058	\$ 244,985	\$ 2,079,981	\$ 95,324	\$ 460,896
Receipts:											
Taxes	-	-	-	-	699,716	-	-	-	151,896	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	2,172	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	50,735	1,555	31,210	-	-	-
Other receipts	-	-	-	231,966	-	-	-	-	76,060	2,500	-
Total receipts	-	-	2,172	231,966	699,716	50,735	1,555	31,210	227,956	2,500	-
Disbursements:											
Personal services	-	-	-	57,944	573,666	798	-	11,792	-	-	-
Supplies	-	-	-	-	-	542	-	75	-	-	-
Other services and charges	-	-	-	146,355	877	18,469	-	2,066	-	-	-
Capital outlay	-	-	-	-	-	-	-	3,872	-	-	459,331
Other disbursements	-	-	-	-	-	5,871	-	1,019	266,775	515	-
Total disbursements	-	-	-	204,299	574,543	25,680	-	18,824	266,775	515	459,331
Excess (deficiency) of receipts over (under) disbursements	-	-	2,172	27,667	125,173	25,055	1,555	12,386	(38,819)	1,985	(459,331)
Cash and investments - ending	\$ 900	\$ 2,698	\$ 18,024	\$ 296,094	\$ 548,810	\$ 404,645	\$ 33,613	\$ 257,371	\$ 2,041,162	\$ 97,309	\$ 1,565

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

	Payroll Clearing	Settlement Fund	LIT-PropTax Oper Levie Replace	CVET Distribution	Financial Institution Tax	State Fines & Forfeitures	Infraction Judgements	Special Death Benefits	Sales Disclosure - State Share	Coroners Training & Cont Ed	Interstate Compact - St Share
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 982	\$ 555	\$ 85	\$ 420	\$ 158	\$ 1
Receipts:											
Taxes	-	14,724,174	1,219,809	-	-	-	-	-	-	-	375
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,598,019	-	157,732	207,365	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	3,270	2,046	-
Fines and forfeits	-	-	-	-	-	3,441	8,368	-	-	-	-
Other receipts	1,672,806	-	-	-	-	-	-	1,990	-	-	-
Total receipts	1,672,806	16,322,193	1,219,809	157,732	207,365	3,441	8,368	1,990	3,270	2,046	375
Disbursements:											
Personal services	1,672,486	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	16,322,193	1,219,809	157,732	207,365	4,058	8,637	1,950	3,350	1,951	375
Total disbursements	1,672,486	16,322,193	1,219,809	157,732	207,365	4,058	8,637	1,950	3,350	1,951	375
Excess (deficiency) of receipts over (under) disbursements	320	-	-	-	-	(617)	(269)	40	(80)	95	-
Cash and investments - ending	\$ 320	\$ -	\$ -	\$ -	\$ -	\$ 365	\$ 286	\$ 125	\$ 340	\$ 253	\$ 1

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

	Mortg Recording Fees - St Shar	Sex & Violent Offn Adm - State	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Title IV-D Incentive	Prosecutor Incentive IV-D	Clerk IV-D Incentive	Treasurer's Report	PD Reimbursement Grant (even)	LIT - Special Purpose
Cash and investments - beginning	\$ 73	\$ 7	\$ 15	\$ 19	\$ -	\$ 54,844	\$ 30,490	\$ 16,434	\$ 562,595	\$ 1,600	\$ 19,586
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	70,370	-	-	-	-	-	-
Charges for services	938	-	-	-	-	-	-	-	-	3,303	-
Fines and forfeits	-	124	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	113	-	4,410	6,645	4,410	416,190	-	-
Total receipts	938	124	-	113	70,370	4,410	6,645	4,410	416,190	3,303	-
Disbursements:											
Personal services	-	-	-	-	-	-	274	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	1,192	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	948	114	-	131	70,370	3,150	20,386	8,135	562,595	-	-
Total disbursements	948	114	-	131	70,370	3,150	20,660	8,135	562,595	1,192	-
Excess (deficiency) of receipts over (under) disbursements	(10)	10	-	(18)	-	1,260	(14,015)	(3,725)	(146,405)	2,111	-
Cash and investments - ending	\$ 63	\$ 17	\$ 15	\$ 1	\$ -	\$ 56,104	\$ 16,475	\$ 12,709	\$ 416,190	\$ 3,711	\$ 19,586

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

	Jail Lease Rental	Reassessment	Law Enforcement Copy Fee	Opioid Restricted	Opioid Unrestricted	Drmo Equipment Fund	Industrial Park Improvements	Airport Improvements	Veterans' Court Drug Screening	Certificate Sale - Commiss	LIT - Property Tax Relief
Cash and investments - beginning	\$ 50,948	\$ 88,326	\$ -	\$ 72,520	\$ 17,208	\$ 10,065	\$ 43,644	\$ 136,879	\$ 30	\$ 41,915	\$ 19,096
Receipts:											
Taxes	324,235	122,169	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	23,803	8,974	-	18,241	211	-	-	-	-	-	-
Charges for services	-	115	480	-	-	-	-	26,133	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	1,503	347	-	-	-	-	10,975	1,067,331
Total receipts	<u>348,038</u>	<u>131,258</u>	<u>480</u>	<u>19,744</u>	<u>558</u>	<u>-</u>	<u>-</u>	<u>26,133</u>	<u>-</u>	<u>10,975</u>	<u>1,067,331</u>
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	337,944	118,600	-	7,324	-	1,200	-	1,071	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-	1,002,272
Total disbursements	<u>337,944</u>	<u>118,600</u>	<u>-</u>	<u>7,324</u>	<u>-</u>	<u>1,200</u>	<u>-</u>	<u>1,071</u>	<u>-</u>	<u>-</u>	<u>1,002,272</u>
Excess (deficiency) of receipts over (under) disbursements	<u>10,094</u>	<u>12,658</u>	<u>480</u>	<u>12,420</u>	<u>558</u>	<u>(1,200)</u>	<u>-</u>	<u>25,062</u>	<u>-</u>	<u>10,975</u>	<u>65,059</u>
Cash and investments - ending	<u>\$ 61,042</u>	<u>\$ 100,984</u>	<u>\$ 480</u>	<u>\$ 84,940</u>	<u>\$ 17,766</u>	<u>\$ 8,865</u>	<u>\$ 43,644</u>	<u>\$ 161,941</u>	<u>\$ 30</u>	<u>\$ 52,890</u>	<u>\$ 84,155</u>

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

	LIT Certified Shares	LIT Public Safety	LIT Economic Development	Comm Devel Comm BI Gr	FUEL FARM PHASE 2	SIM Opioid Grant Award	Victim Assistance 22/24	VOCA 2018-2020	EMPG Salary Ctr# 16411	CARES - Election	ACRGP - Aviation
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 113,060	\$ 38,053	\$ 20,000	\$ (12,024)	\$ -	\$ -	\$ 2,850	\$ -
Receipts:											
Taxes	4,196,930	1,614,571	1,739,899	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	40,807	52,500	64,605	-	14,410	-	9,000
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	55,326	-	-	-	-	-	-	-
Total receipts	4,196,930	1,614,571	1,739,899	55,326	40,807	52,500	64,605	-	14,410	-	9,000
Disbursements:											
Personal services	-	-	-	-	-	-	62,142	-	34,703	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	57,500	-	-	-	-	-
Capital outlay	-	-	-	-	74,625	-	-	-	-	-	-
Other disbursements	4,196,930	1,614,571	1,739,899	-	-	-	-	-	-	-	-
Total disbursements	4,196,930	1,614,571	1,739,899	-	74,625	57,500	62,142	-	34,703	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	55,326	(33,818)	(5,000)	2,463	-	(20,293)	-	9,000
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 168,386	\$ 4,235	\$ 15,000	\$ (9,561)	\$ -	\$ (20,293)	\$ 2,850	\$ 9,000

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

	ARGO - Aviation	CARES Relief Fund - Aviation	CARES Public Safety Payroll	USDA Grant - Ambulance	CARES LHD	American Rescue Plan	H1N1 Grant	Local Health Dept Trust Acct	BT Grant - Health	Local Emergency Planning	Fulton Cty REMC Trust
Cash and investments - beginning	\$ -	\$ 12,400	\$ -	\$ -	\$ 100,550	\$ 2,404,510	\$ 1,788	\$ 6,767	\$ 6,129	\$ 29,655	\$ 393
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	22,000	-	-	-	-	-	-	13,836	-	3,867	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	76,924	-	-	-	-	-
Total receipts	22,000	-	-	-	-	76,924	-	13,836	-	3,867	-
Disbursements:											
Personal services	-	-	-	-	-	56,432	-	14,951	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	81	-
Other services and charges	-	-	-	-	3,745	-	-	-	-	2,045	-
Capital outlay	-	-	-	19,049	11,616	132,950	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	19,049	15,361	189,382	-	14,951	-	2,126	-
Excess (deficiency) of receipts over (under) disbursements	22,000	-	-	(19,049)	(15,361)	(112,458)	-	(1,115)	-	1,741	-
Cash and investments - ending	\$ 22,000	\$ 12,400	\$ -	\$ (19,049)	\$ 85,189	\$ 2,292,052	\$ 1,788	\$ 5,652	\$ 6,129	\$ 31,396	\$ 393

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

	Family Recovery Grant	PreTrial Service Program (odd)	CIRC/FAM Court Grant	Court Interpreter	Veterans' Court Grant	IDOC JDAI Grant 18-19
Cash and investments - beginning	\$ 48,739	\$ 27,573	\$ 1,000	\$ -	\$ 36,035	\$ 73,062
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	73,525	68,778	-	2,444	236,700	58,327
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>73,525</u>	<u>68,778</u>	<u>-</u>	<u>2,444</u>	<u>236,700</u>	<u>58,327</u>
Disbursements:						
Personal services	13,244	58,906	-	2,444	15,000	-
Supplies	806	-	-	-	398	3,234
Other services and charges	68,993	10,000	-	-	72,859	38,230
Capital outlay	-	-	-	-	1,246	-
Other disbursements	15,089	-	-	-	-	-
Total disbursements	<u>98,132</u>	<u>68,906</u>	<u>-</u>	<u>2,444</u>	<u>89,503</u>	<u>41,464</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(24,607)</u>	<u>(128)</u>	<u>-</u>	<u>-</u>	<u>147,197</u>	<u>16,863</u>
Cash and investments - ending	<u>\$ 24,132</u>	<u>\$ 27,445</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 183,232</u>	<u>\$ 89,925</u>

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

	CASA PROGRAM 2018 Grant	Community Xs MG- HWY 2017	Community Foundation Grant	IPEP Safety Grant	Totals
Cash and investments - beginning	\$ 34,804	\$ -	\$ -	\$ 727	\$ 30,002,296
Receipts:					
Taxes	-	-	-	-	34,275,679
Licenses and permits	-	-	-	-	70,868
Intergovernmental receipts	13,528	921,201	-	-	8,484,967
Charges for services	-	-	-	-	1,897,490
Fines and forfeits	-	-	-	-	183,273
Other receipts	500	-	43,939	-	7,600,504
Total receipts	14,028	921,201	43,939	-	52,512,781
Disbursements:					
Personal services	-	-	-	-	10,839,544
Supplies	-	921,201	-	-	3,737,425
Other services and charges	14,374	-	35,043	-	5,164,643
Capital outlay	-	-	-	-	1,766,261
Other disbursements	-	-	-	-	29,762,484
Total disbursements	14,374	921,201	35,043	-	51,270,357
Excess (deficiency) of receipts over (under) disbursements	(346)	-	8,896	-	1,242,424
Cash and investments - ending	\$ 34,458	\$ -	\$ 8,896	\$ 727	\$ 31,244,720



PULASKI COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,249,615</u>	<u>\$ 246,005</u>

PULASKI COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

Description of Debt		Ending	Principal Due
Type	Purpose	Principal	Within One
		Balance	Year
Governmental activities:			
General obligation bonds	Pulaski Co Jail Renovation Project	\$ 4,855,000	\$ 230,000
Totals		<u>\$ 4,855,000</u>	<u>\$ 230,000</u>

PULASKI COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 715,012
Infrastructure	52,876,902
Buildings	15,387,120
Improvements other than buildings	2,960,920
Machinery, equipment, and vehicles	<u>8,767,132</u>
Total governmental activities	<u>80,707,086</u>
Total capital assets	<u><u>\$ 80,707,086</u></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/>.