

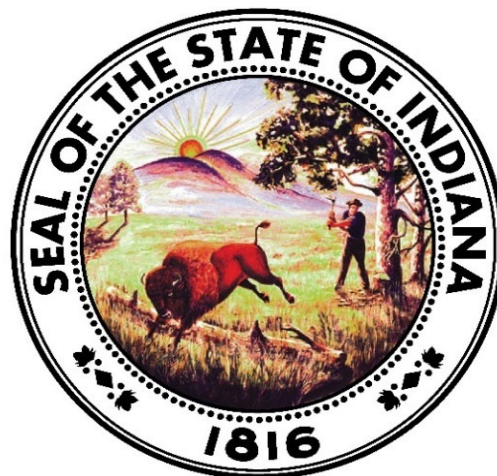
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

SULLIVAN COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
09/17/2024

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-10
Notes to Financial Statement	11-15
Other Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-49
Schedule of Leases and Debt	50
Other Reports.....	51

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Shelly Hiatt-Parris	01-01-22 to 12-31-22
	Amy Scarbrough	01-01-23 to 12-31-24
County Treasurer	Janna J. Johnson	01-01-22 to 03-03-24
	Stephanie Goodman	03-04-24 to 12-31-24
Clerk of the Circuit Court	Tonya Bedwell	01-01-22 to 12-31-24
County Sheriff	Clark Cottom	01-01-22 to 12-31-22
	Jason Bobbitt	01-01-23 to 12-31-24
County Recorder	Beth E. Swalls	01-01-22 to 12-31-22
	Christine Knotts	01-01-23 to 12-31-24
President of the Board of County Commissioners	Robert A. Davis	01-01-22 to 12-31-22
	Ray E. McCammon	01-01-23 to 12-31-23
	Robert A. Davis	01-01-24 to 12-31-24
President of the County Council	Jerry Payne	01-01-22 to 12-31-22
	Logan Pearison	01-01-23 to 12-31-23
	Jeffrey R. Scales	01-01-24 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF SULLIVAN COUNTY, INDIANA

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, 2022, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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


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, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
After Settlement Collections	\$ 648,917	\$ 644,268	\$ 648,917	\$ 644,268
Clerk's Trust Fund	362,818	1,368,411	1,367,887	363,342
Clerk's Support Fund	1,527	222,236	222,178	1,585
Sheriff Inmate Trust Fund	6,466	204,486	196,915	14,037
Sheriff Jail Commissary	16,467	198,754	148,125	67,096
Prosecutor's Law Enforcement Fund	4,407	-	-	4,407
General	2,730,943	8,217,828	8,171,154	2,777,617
Accident Report	4,396	1,586	-	5,982
Aviation	133,822	162,969	99,439	197,352
Superior Court Bail Bond	48,903	-	-	48,903
LIT - Economic Development	4,416,840	3,906,572	1,874,577	6,448,835
City & Town Court Costs	110,663	4,552	-	115,215
Clerk Record Perpetuation	33,925	12,037	25,596	20,366
Tourism	175,140	70,538	54,252	191,426
Sales Disclosure - County Shar	10,401	5,855	4,009	12,247
20.205 Cumulative Bridge	952,688	470,176	286,499	1,136,365
Corp. Cum'l. Capital Developm	718	-	-	718
Drug Free Community	19,789	13,334	17,745	15,378
Solar Farm	-	15,000	-	15,000
Ambulance	410,069	819,951	705,727	524,293
LEPC/Emerg. Plan./Right to Kno	11,523	4,701	1,918	14,306
Enhanced Access - Recorder	5,801	-	-	5,801
Firearm's Training	37,570	23,120	11,615	49,075
Health Dept	269,734	276,071	187,153	358,652
County ID Protection Fund	21,677	3,275	4,247	20,705
Landfill Closure & Post Closur	553,977	-	-	553,977
Local Health Maintenance	130,262	33,139	25,552	137,849
Local Road & Street	509,671	337,059	472,651	374,079
County Misdemeanant	112,479	-	-	112,479
Highway	2,936,674	2,883,098	2,673,743	3,146,029
Park Non Reverting Operating	231,520	97,146	156,343	172,323
Rainy Day Fund	732,106	-	-	732,106
Recorder Perpetuation	46,855	82,114	94,830	34,139
Sex & Violent Offender Fund	12,753	2,062	1,262	13,553
Supplemental Public Defender	351,130	115,055	10,209	455,976
Surveyor Perpetuation	27,742	16,375	11,446	32,671
Tax Sale Redemption	25,707	97,496	96,645	26,558
IN Local Health Dept Trust Fun	144,715	16,381	7,584	153,512
Vehicle Inspection	8,256	-	-	8,256
CASA Court App Sp Advocate	1	-	-	1
Park & Recreation	408,043	1,407,695	1,305,590	510,148
Co Offender Transportation	125	125	-	250
SC Statewide 911	539,082	349,100	289,585	598,597
Adult Probation Services	36,517	43,025	27,500	52,042
Juvenile Probation Service	4,525	210	3,196	1,539
County User Fee	27,600	-	-	27,600
Drug Task Force	8,391	-	-	8,391
COVID GRANT Health Dept.	90,403	83,567	13,997	159,973
County Donation	-	500,000	269,677	230,323
300 North TIF Area Allocation	737,090	119,721	192,665	664,146
Payroll	248,623	2,024,926	2,103,896	169,653
Payroll Withholding Insurance	453	141	-	594
Police Pension Trust Fund	34,569	17,740	35,784	16,525
Settlement Fund	-	25,174,544	25,174,544	-
Wheel Tax	-	56,029	56,029	-
Surtax	-	380,769	380,769	-
Commercial Vehicle Excise CVET	2	127,198	127,198	2
Financial Institution	-	230,508	230,508	-
State Fines & Forfeitures	14,527	6,281	7,789	13,019
Infraction Judgement Fines	1,295	12,309	12,756	848
Special Death Benefit Fees	140	762	837	65
Sales Disclosure - State Fees	1,220	5,855	6,495	580
Coroner's Continuing Edu. Fee	641	2,054	4,460	(1,765)
Interstate Compact/State	-	125	125	-
Mortgage Recording Fee	283	1,693	1,850	126
Sex Offender Fund	110	718	473	355
Child Restraint Fine	-	200	150	50
Inheritance Tax	10	-	-	10
Education Plate	263	300	300	263
Riverboat Revenue Sharing	90,510	117,211	116,976	90,745
93.563 Reg Incentive County	23,298	9,401	-	32,699
93.563 Prosegu IV-D Prior10/99	1,795	-	-	1,795

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

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
93.563 Reg. Incentive Prosecut	155,238	14,138	2,127	167,249
93.563 Reg. Incentive Clerk	17,473	9,401	8,122	18,752
Surplus Tax	80,361	43,336	46,340	77,357
Probation Administration Fee	78,774	150	-	78,924
2019 Tax Sale (Surplus)	111,095	-	23,796	87,299
2019 Online Sale	2,736	-	-	2,736
Tax Sale Surplus 1/1/2020 thru	119,385	-	84,432	34,953
2021 Tax Sale Surplus	269,690	-	193,142	76,548
Extension Relocation Donation	200	-	-	200
Homestead Credit Rebate	53	-	-	53
Comm Corr - Even Year	5,207	204,080	205,461	3,826
Commissioners Sale 5/18/2022	-	2,750	-	2,750
2022 Tax Sale Surplus	-	1,079,960	32,098	1,047,862
SCRC Non-Reverting	-	2,500	-	2,500
COVID-19 School Liaison/PHN	-	110,000	29,846	80,154
Commissioners Deed Sale	30,414	-	-	30,414
Deed-Auditor Share	28,310	14,650	-	42,960
MVH restricted	-	3,722,976	3,636,874	86,102
TMA - Tax Audit	86,571	15,483	46,100	55,954
2015 Reassessment	231,861	181,532	179,826	233,567
CEDIT / Correctional Facility	1,661,712	864,555	-	2,526,267
Pre-Trial Diversion	61,841	23,739	7,477	78,103
Jury Fees	35,061	1,621	-	36,682
Sullivan Nuisance Liens & Fees	651	-	-	651
Law Enforcement Continue Ed	2,225	-	-	2,225
User fee	79,825	2,700	3,467	79,058
Utilities Fee - Mines	501,824	197,810	-	699,634
Utility Easement Fee	5,077	-	-	5,077
Aviation Donation	3,372	-	-	3,372
Veteran Van Donation	4,066	-	-	4,066
Emergency Management Donation	8,330	2,667	8,330	2,667
Cemetery Commiss. Donation Fun	50	-	-	50
Park & Lake Donation	1,848	-	-	1,848
Sheriff Donation Fund	506	-	-	506
Allocation Fund Stewart St TIF	364,758	60,041	4,825	419,974
Infraction Deferral	23,474	14,762	4,109	34,127
2014 Tax Sale Oct 8 2014	(7,393)	7,393	-	-
2018 Tax Sale	26,824	-	-	26,824
Redevelopment District	1,268	-	970	298
Law Enforcement Training Fund	60,974	784	9,108	52,650
Commissioner Tax Sale 6/24/19	1,844	-	-	1,844
Highway 54	733,821	-	-	733,821
16.575 VOCA Victims Assit. Fun	(9,502)	35,008	35,082	(9,576)
Co. Comm. EMA -Radio Fund	22,072	-	7,034	15,038
ADR	475	-	-	475
Elected Official Training	9,870	3,275	1,076	12,069
Aviation Construction	17,390	-	-	17,390
U.S. Specialty Ins. Co. Fund	641	-	-	641
Aviation NonReverting ramp fee	28,594	6,025	-	34,619
Inmate Housing	70,427	167,325	232,205	5,547
Health Benefits	2,290,002	1,886,134	1,947,700	2,228,436
Circuit Court Bail Bond	12,797	-	-	12,797
LOIT 2016 Special Distribution	199,677	-	-	199,677
PTR LIT Supplemental Dist	-	404,317	404,317	-
LIT Economic Development (EDIT	-	6,079,842	6,079,842	-
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
Com Emer Response Team Sub	2,531	-	-	2,531
Election Non Reverting Sec 102	1,194	-	-	1,194
97.042 Grant Homeland Security	661	60,631	39,680	21,612
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	82,372	147,654	163,371	66,655
Drug Interdiction Fund	8,761	3,185	10,126	1,820
93.268 IMMUNIZATION GRANT	(9,228)	109,098	106,859	(6,989)
93.069 Emergency Preparedness	(21,102)	33,859	21,885	(9,128)
Runway Rehab Grant	19,484	61,858	11,934	69,408

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

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
21-GAL/CASA - Circuit Court	93,545	26,246	36,077	83,714
Am Rescue Plan Act	2,007,356	2,007,356	2,351,777	1,662,935
Community Crossings Grant	350,001	1,388,133	1,493,134	245,000
Community Correction Bldg FIRE	8,685	-	8,652	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.	-	9,869	-	9,869
Comm. Corr. Project Income	102,966	90,578	77,491	116,053
Comm. Corr. - CTP	3,360	-	1,364	1,996
Comm. Corr. & Probation Grant	(1,485)	65,170	61,643	2,042
Child Restraint Grant	4,950	2,000	2,449	4,501
Opioid Restricted	-	190,330	-	190,330
Opioid Unrestricted	-	80,489	-	80,489
Probation 106	4,923	9,642	7,902	6,663
Totals	\$ 28,654,171	\$ 70,442,904	\$ 65,569,417	\$ 33,527,658

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 three funds having reimbursable grants and three funds with disbursements exceeding receipts.

Note 8. Restatements

For the year ended December 31, 2022, certain changes have been made to the beginning balance of the County Sheriff Inmate Trust Fund on the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2021	Prior Period Adjustments	Balance as of January 1, 2022
Sheriff Inmate Trust Fund	\$ 59,458	\$ (52,992)	\$ 6,466

Note 9. 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, 2022

	After Settlement Collections	Clerk's Trust Fund	Clerk's Support Fund	Sheriff Inmate Trust Fund	Sheriff Jail Commissary	Prosecutor's Law Enforcement Fund
Cash and investments - beginning	\$ 648,917	\$ 362,818	\$ 1,527	\$ 6,466	\$ 16,467	\$ 4,407
Receipts:						
Taxes	644,268	1,368,411	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	222,236	204,486	198,754	-
Total receipts	<u>644,268</u>	<u>1,368,411</u>	<u>222,236</u>	<u>204,486</u>	<u>198,754</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	648,917	1,367,887	222,178	196,915	148,125	-
Total disbursements	<u>648,917</u>	<u>1,367,887</u>	<u>222,178</u>	<u>196,915</u>	<u>148,125</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(4,649)</u>	<u>524</u>	<u>58</u>	<u>7,571</u>	<u>50,629</u>	<u>-</u>
Cash and investments - ending	<u>\$ 644,268</u>	<u>\$ 363,342</u>	<u>\$ 1,585</u>	<u>\$ 14,037</u>	<u>\$ 67,096</u>	<u>\$ 4,407</u>

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

	General	Accident Report	Aviation	Superior Court Bail Bond	LIT - Economic Development
Cash and investments - beginning	\$ 2,730,943	\$ 4,396	\$ 133,822	\$ 48,903	\$ 4,416,840
Receipts:					
Taxes	6,671,909	-	89,462	-	3,633,381
Licenses and permits	413	-	-	-	-
Intergovernmental receipts	484,992	-	6,503	-	-
Charges for services	168,712	-	67,004	-	-
Fines and forfeits	60,553	1,498	-	-	-
Other receipts	831,249	88	-	-	273,191
Total receipts	8,217,828	1,586	162,969	-	3,906,572
Disbursements:					
Personal services	5,394,204	-	62,991	-	683,168
Supplies	599,700	-	2,877	-	245,477
Other services and charges	2,044,108	-	33,571	-	43,286
Capital outlay	67,772	-	-	-	825,343
Other disbursements	65,370	-	-	-	77,303
Total disbursements	8,171,154	-	99,439	-	1,874,577
Excess (deficiency) of receipts over (under) disbursements	46,674	1,586	63,530	-	2,031,995
Cash and investments - ending	\$ 2,777,617	\$ 5,982	\$ 197,352	\$ 48,903	\$ 6,448,835

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

	City & Town Court Costs	Clerk Record Perpetuation	Tourism	Sales Disclosure - County Shar	20.205 Cumulative Bridge
Cash and investments - beginning	\$ 110,663	\$ 33,925	\$ 175,140	\$ 10,401	\$ 952,688
Receipts:					
Taxes	-	-	70,538	-	153,282
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	212,454
Charges for services	-	-	-	5,855	-
Fines and forfeits	4,552	12,037	-	-	-
Other receipts	-	-	-	-	104,440
Total receipts	4,552	12,037	70,538	5,855	470,176
Disbursements:					
Personal services	-	6,445	17,327	-	45,507
Supplies	-	-	6,148	-	144,574
Other services and charges	-	19,151	30,777	3,600	-
Capital outlay	-	-	-	-	96,418
Other disbursements	-	-	-	409	-
Total disbursements	-	25,596	54,252	4,009	286,499
Excess (deficiency) of receipts over (under) disbursements	4,552	(13,559)	16,286	1,846	183,677
Cash and investments - ending	\$ 115,215	\$ 20,366	\$ 191,426	\$ 12,247	\$ 1,136,365

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

	Corp. Cum'l. Capital Developm	Drug Free Community	Solar Farm	Ambulance	LEPC/Emerg. Plan./Right to Kno
Cash and investments - beginning	\$ 718	\$ 19,789	\$ -	\$ 410,069	\$ 11,523
Receipts:					
Taxes	-	-	-	290,796	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	21,027	-
Charges for services	-	-	-	506,950	-
Fines and forfeits	-	13,334	-	-	-
Other receipts	-	-	15,000	1,178	4,701
Total receipts	-	13,334	15,000	819,951	4,701
Disbursements:					
Personal services	-	-	-	575,974	-
Supplies	-	-	-	86,908	-
Other services and charges	-	-	-	42,845	-
Capital outlay	-	-	-	-	-
Other disbursements	-	17,745	-	-	1,918
Total disbursements	-	17,745	-	705,727	1,918
Excess (deficiency) of receipts over (under) disbursements	-	(4,411)	15,000	114,224	2,783
Cash and investments - ending	\$ 718	\$ 15,378	\$ 15,000	\$ 524,293	\$ 14,306

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

	Enhanced Access - Recorder	Firearm's Training	Health Dept	County ID Protection Fund	Landfill Closure & Post Closur
Cash and investments - beginning	\$ 5,801	\$ 37,570	\$ 269,734	\$ 21,677	\$ 553,977
Receipts:					
Taxes	-	-	218,685	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	15,897	-	-
Charges for services	-	-	41,489	-	-
Fines and forfeits	-	23,120	-	3,275	-
Other receipts	-	-	-	-	-
Total receipts	-	23,120	276,071	3,275	-
Disbursements:					
Personal services	-	-	166,233	-	-
Supplies	-	-	12,757	-	-
Other services and charges	-	-	6,067	4,247	-
Capital outlay	-	-	2,096	-	-
Other disbursements	-	11,615	-	-	-
Total disbursements	-	11,615	187,153	4,247	-
Excess (deficiency) of receipts over (under) disbursements	-	11,505	88,918	(972)	-
Cash and investments - ending	\$ 5,801	\$ 49,075	\$ 358,652	\$ 20,705	\$ 553,977

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

	Local Health Maintenance	Local Road & Street	County Misdemeanant	Highway	Park Non Reverting Operating
Cash and investments - beginning	\$ 130,262	\$ 509,671	\$ 112,479	\$ 2,936,674	\$ 231,520
Receipts:					
Taxes	-	-	-	366,451	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,932,041	-
Charges for services	33,139	-	-	-	-
Fines and forfeits	-	-	-	-	95,979
Other receipts	-	337,059	-	584,606	1,167
Total receipts	33,139	337,059	-	2,883,098	97,146
Disbursements:					
Personal services	25,031	-	-	634,388	-
Supplies	-	472,651	-	277,726	117,435
Other services and charges	521	-	-	737,419	38,908
Capital outlay	-	-	-	24,210	-
Other disbursements	-	-	-	1,000,000	-
Total disbursements	25,552	472,651	-	2,673,743	156,343
Excess (deficiency) of receipts over (under) disbursements	7,587	(135,592)	-	209,355	(59,197)
Cash and investments - ending	\$ 137,849	\$ 374,079	\$ 112,479	\$ 3,146,029	\$ 172,323

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

	Rainy Day Fund	Recorder Perpetuation	Sex & Violent Offender Fund	Supplemental Public Defender	Surveyor Perpetuation
Cash and investments - beginning	\$ 732,106	\$ 46,855	\$ 12,753	\$ 351,130	\$ 27,742
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	82,114	2,062	-	16,375
Other receipts	-	-	-	115,055	-
Total receipts	-	82,114	2,062	115,055	16,375
Disbursements:					
Personal services	-	68,583	-	10,209	-
Supplies	-	-	-	-	-
Other services and charges	-	-	1,262	-	11,446
Capital outlay	-	-	-	-	-
Other disbursements	-	26,247	-	-	-
Total disbursements	-	94,830	1,262	10,209	11,446
Excess (deficiency) of receipts over (under) disbursements	-	(12,716)	800	104,846	4,929
Cash and investments - ending	\$ 732,106	\$ 34,139	\$ 13,553	\$ 455,976	\$ 32,671

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

	Tax Sale Redemption	IN Local Health Dept Trust Fun	Vehicle Inspection	CASA Court App Sp Advocate	Park & Recreation
Cash and investments - beginning	\$ 25,707	\$ 144,715	\$ 8,256	\$ 1	\$ 408,043
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	16,381	-	-	1,402,587
Fines and forfeits	-	-	-	-	-
Other receipts	97,496	-	-	-	5,108
Total receipts	97,496	16,381	-	-	1,407,695
Disbursements:					
Personal services	-	-	-	-	625,555
Supplies	-	351	-	-	123,875
Other services and charges	-	7,233	-	-	494,179
Capital outlay	-	-	-	-	61,981
Other disbursements	96,645	-	-	-	-
Total disbursements	96,645	7,584	-	-	1,305,590
Excess (deficiency) of receipts over (under) disbursements	851	8,797	-	-	102,105
Cash and investments - ending	\$ 26,558	\$ 153,512	\$ 8,256	\$ 1	\$ 510,148

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

	Co Offender Transportation	SC Statewide 911	Adult Probation Services	Juvenile Probation Service	County User Fee
Cash and investments - beginning	\$ 125	\$ 539,082	\$ 36,517	\$ 4,525	\$ 27,600
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	125	341,804	18,222	210	-
Other receipts	-	7,296	24,803	-	-
Total receipts	125	349,100	43,025	210	-
Disbursements:					
Personal services	-	188,667	5,953	-	-
Supplies	-	337	9,636	696	-
Other services and charges	-	91,523	8,750	2,500	-
Capital outlay	-	9,058	3,161	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	289,585	27,500	3,196	-
Excess (deficiency) of receipts over (under) disbursements	125	59,515	15,525	(2,986)	-
Cash and investments - ending	\$ 250	\$ 598,597	\$ 52,042	\$ 1,539	\$ 27,600

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

	Drug Task Force	COVID GRANT Health Dept.	County Donation	300 North TIF Area Allocation	Payroll
Cash and investments - beginning	\$ 8,391	\$ 90,403	\$ -	\$ 737,090	\$ 248,623
Receipts:					
Taxes	-	-	-	119,721	106,488
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	83,567	500,000	-	1,918,438
Total receipts	-	83,567	500,000	119,721	2,024,926
Disbursements:					
Personal services	-	12,497	-	-	899,893
Supplies	-	-	-	-	-
Other services and charges	-	1,500	-	-	3,953
Capital outlay	-	-	-	-	-
Other disbursements	-	-	269,677	192,665	1,200,050
Total disbursements	-	13,997	269,677	192,665	2,103,896
Excess (deficiency) of receipts over (under) disbursements	-	69,570	230,323	(72,944)	(78,970)
Cash and investments - ending	\$ 8,391	\$ 159,973	\$ 230,323	\$ 664,146	\$ 169,653

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

	Payroll Withholding Insurance	Police Pension Trust Fund	Settlement Fund	Wheel Tax	Surtax
Cash and investments - beginning	\$ 453	\$ 34,569	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	25,174,544	56,029	380,769
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	3,613	-	-	-
Fines and forfeits	-	14,127	-	-	-
Other receipts	141	-	-	-	-
Total receipts	141	17,740	25,174,544	56,029	380,769
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	35,784	25,174,544	56,029	380,769
Total disbursements	-	35,784	25,174,544	56,029	380,769
Excess (deficiency) of receipts over (under) disbursements	141	(18,044)	-	-	-
Cash and investments - ending	\$ 594	\$ 16,525	\$ -	\$ -	\$ -

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

	Commercial Vehicle Excise CVET	Financial Institution	State Fines & Forfeitures	Infraction Judgement Fines	Special Death Benefit Fees
Cash and investments - beginning	\$ 2	\$ -	\$ 14,527	\$ 1,295	\$ 140
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	127,198	230,508	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	6,045	12,309	762
Other receipts	-	-	236	-	-
Total receipts	127,198	230,508	6,281	12,309	762
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	127,198	230,508	7,789	12,756	837
Total disbursements	127,198	230,508	7,789	12,756	837
Excess (deficiency) of receipts over (under) disbursements	-	-	(1,508)	(447)	(75)
Cash and investments - ending	\$ 2	\$ -	\$ 13,019	\$ 848	\$ 65

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

	Sales Disclosure - State Fees	Coroner's Continuing Edu. Fee	Interstate Compact/State	Mortgage Recording Fee	Sex Offender Fund
Cash and investments - beginning	\$ 1,220	\$ 641	\$ -	\$ 283	\$ 110
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	5,855	2,054	125	1,693	718
Other receipts	-	-	-	-	-
Total receipts	5,855	2,054	125	1,693	718
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	6,495	4,460	125	1,850	473
Total disbursements	6,495	4,460	125	1,850	473
Excess (deficiency) of receipts over (under) disbursements	(640)	(2,406)	-	(157)	245
Cash and investments - ending	\$ 580	\$ (1,765)	\$ -	\$ 126	\$ 355

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

	Child Restraint Fine	Inheritance Tax	Education Plate	Riverboat Revenue Sharing	93.563 Reg Incentive County
Cash and investments - beginning	\$ -	\$ 10	\$ 263	\$ 90,510	\$ 23,298
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	117,211	-
Charges for services	-	-	300	-	-
Fines and forfeits	200	-	-	-	-
Other receipts	-	-	-	-	9,401
Total receipts	200	-	300	117,211	9,401
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	150	-	300	116,976	-
Total disbursements	150	-	300	116,976	-
Excess (deficiency) of receipts over (under) disbursements	50	-	-	235	9,401
Cash and investments - ending	\$ 50	\$ 10	\$ 263	\$ 90,745	\$ 32,699

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

	93.563 Prosecu IV-D Prior10/99	93.563 Reg. Incentive Prosecut	93.563 Reg. Incentive Clerk	Surplus Tax	Probation Administration Fee
Cash and investments - beginning	\$ 1,795	\$ 155,238	\$ 17,473	\$ 80,361	\$ 78,774
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	150
Other receipts	-	14,138	9,401	43,336	-
Total receipts	-	14,138	9,401	43,336	150
Disbursements:					
Personal services	-	689	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,438	8,122	46,340	-
Total disbursements	-	2,127	8,122	46,340	-
Excess (deficiency) of receipts over (under) disbursements	-	12,011	1,279	(3,004)	150
Cash and investments - ending	\$ 1,795	\$ 167,249	\$ 18,752	\$ 77,357	\$ 78,924

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

	2019 Tax Sale (Surplus)	2019 Online Sale	Tax Sale Surplus 1/1/2020 thru	2021 Tax Sale Surplus	Extension Relocation Donation
Cash and investments - beginning	\$ 111,095	\$ 2,736	\$ 119,385	\$ 269,690	\$ 200
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	23,796	-	84,432	193,142	-
Total disbursements	23,796	-	84,432	193,142	-
Excess (deficiency) of receipts over (under) disbursements	(23,796)	-	(84,432)	(193,142)	-
Cash and investments - ending	\$ 87,299	\$ 2,736	\$ 34,953	\$ 76,548	\$ 200

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

	Homestead Credit Rebate	Comm Corr - Even Year	Commissioners Sale 5/18/2022	2022 Tax Sale Surplus	SCRC Non-Reverting
Cash and investments - beginning	\$ 53	\$ 5,207	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	204,080	2,750	1,079,960	2,500
Total receipts	-	204,080	2,750	1,079,960	2,500
Disbursements:					
Personal services	-	177,497	-	-	-
Supplies	-	14,500	-	-	-
Other services and charges	-	13,464	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	32,098	-
Total disbursements	-	205,461	-	32,098	-
Excess (deficiency) of receipts over (under) disbursements	-	(1,381)	2,750	1,047,862	2,500
Cash and investments - ending	\$ 53	\$ 3,826	\$ 2,750	\$ 1,047,862	\$ 2,500

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

	COVID-19 School Liaison/PHN	Commissioners Deed Sale	Deed-Auditor Share	MVH restricted	TMA - Tax Audit
Cash and investments - beginning	\$ -	\$ 30,414	\$ 28,310	\$ -	\$ 86,571
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,932,041	-
Charges for services	-	-	14,650	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	110,000	-	-	1,790,935	15,483
Total receipts	110,000	-	14,650	3,722,976	15,483
Disbursements:					
Personal services	29,846	-	-	616,459	-
Supplies	-	-	-	2,505,047	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	515,368	-
Other disbursements	-	-	-	-	46,100
Total disbursements	29,846	-	-	3,636,874	46,100
Excess (deficiency) of receipts over (under) disbursements	80,154	-	14,650	86,102	(30,617)
Cash and investments - ending	\$ 80,154	\$ 30,414	\$ 42,960	\$ 86,102	\$ 55,954

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

	2015 Reassessment	CEDIT / Correctional Facility	Pre-Trial Diversion	Jury Fees	Sullivan Nuisance Liens & Fees
Cash and investments - beginning	\$ 231,861	\$ 1,661,712	\$ 61,841	\$ 35,061	\$ 651
Receipts:					
Taxes	167,990	864,555	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	12,212	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	23,739	1,621	-
Other receipts	1,330	-	-	-	-
Total receipts	181,532	864,555	23,739	1,621	-
Disbursements:					
Personal services	4,469	-	6,477	-	-
Supplies	289	-	-	-	-
Other services and charges	175,068	-	1,000	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	179,826	-	7,477	-	-
Excess (deficiency) of receipts over (under) disbursements	1,706	864,555	16,262	1,621	-
Cash and investments - ending	\$ 233,567	\$ 2,526,267	\$ 78,103	\$ 36,682	\$ 651

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

	Law Enforcement Continue Ed	User fee	Utilities Fee - Mines	Utility Easement Fee	Aviation Donation
Cash and investments - beginning	\$ 2,225	\$ 79,825	\$ 501,824	\$ 5,077	\$ 3,372
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	2,700	-	-	-
Other receipts	-	-	197,810	-	-
Total receipts	-	2,700	197,810	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	3,467	-	-	-
Total disbursements	-	3,467	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(767)	197,810	-	-
Cash and investments - ending	\$ 2,225	\$ 79,058	\$ 699,634	\$ 5,077	\$ 3,372

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

	Veteran Van Donation	Emergency Management Donation	Cemetery Commiss. Donation Fun	Park & Lake Donation	Sheriff Donation Fund
Cash and investments - beginning	\$ 4,066	\$ 8,330	\$ 50	\$ 1,848	\$ 506
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,667	-	-	-
Total receipts	-	2,667	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	8,330	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	8,330	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(5,663)	-	-	-
Cash and investments - ending	\$ 4,066	\$ 2,667	\$ 50	\$ 1,848	\$ 506

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

	Allocation Fund Stewart St TIF	Infraction Deferral	2014 Tax Sale Oct 8 2014	2018 Tax Sale	Redevelopment District
Cash and investments - beginning	\$ 364,758	\$ 23,474	\$ (7,393)	\$ 26,824	\$ 1,268
Receipts:					
Taxes	60,041	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	12,383	-	-	-
Other receipts	-	2,379	7,393	-	-
Total receipts	60,041	14,762	7,393	-	-
Disbursements:					
Personal services	-	3,443	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	666	-	-	970
Capital outlay	-	-	-	-	-
Other disbursements	4,825	-	-	-	-
Total disbursements	4,825	4,109	-	-	970
Excess (deficiency) of receipts over (under) disbursements	55,216	10,653	7,393	-	(970)
Cash and investments - ending	\$ 419,974	\$ 34,127	\$ -	\$ 26,824	\$ 298

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

	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	\$ 60,974	\$ 1,844	\$ 733,821	\$ (9,502)	\$ 22,072
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	35,008	-
Fines and forfeits	-	-	-	-	-
Other receipts	784	-	-	-	-
Total receipts	784	-	-	35,008	-
Disbursements:					
Personal services	3,088	-	-	35,082	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	7,034
Other disbursements	6,020	-	-	-	-
Total disbursements	9,108	-	-	35,082	7,034
Excess (deficiency) of receipts over (under) disbursements	(8,324)	-	-	(74)	(7,034)
Cash and investments - ending	\$ 52,650	\$ 1,844	\$ 733,821	\$ (9,576)	\$ 15,038

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

	ADR	Elected Official Training	Aviation Construction	U.S. Specialty Ins. Co. Fund	Aviation NonReverting ramp fee
Cash and investments - beginning	\$ 475	\$ 9,870	\$ 17,390	\$ 641	\$ 28,594
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	3,275	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	6,025
Total receipts	-	3,275	-	-	6,025
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,076	-	-	-
Total disbursements	-	1,076	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	2,199	-	-	6,025
Cash and investments - ending	\$ 475	\$ 12,069	\$ 17,390	\$ 641	\$ 34,619

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

	Inmate Housing	Health Benefits	Circuit Court Bail Bond	LOIT 2016 Special Distribution	PTR LIT Supplemental Dist
Cash and investments - beginning	\$ 70,427	\$ 2,290,002	\$ 12,797	\$ 199,677	\$ -
Receipts:					
Taxes	-	-	-	-	404,317
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	167,325	1,886,134	-	-	-
Total receipts	167,325	1,886,134	-	-	404,317
Disbursements:					
Personal services	-	1,947,700	-	-	-
Supplies	-	-	-	-	-
Other services and charges	65,576	-	-	-	-
Capital outlay	166,629	-	-	-	-
Other disbursements	-	-	-	-	404,317
Total disbursements	232,205	1,947,700	-	-	404,317
Excess (deficiency) of receipts over (under) disbursements	(64,880)	(61,566)	-	-	-
Cash and investments - ending	\$ 5,547	\$ 2,228,436	\$ 12,797	\$ 199,677	\$ -

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

	LIT Economic Development (EDIT)	Sale of County Owned Property	Regional Service Council Fund	Family Court Project Grant	SC Drug & Alcohol Edu. Fund
Cash and investments - beginning	\$ -	\$ 25,162	\$ (799)	\$ (395)	\$ 274
Receipts:					
Taxes	6,079,842	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>6,079,842</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	6,079,842	-	-	-	-
Total disbursements	<u>6,079,842</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 25,162</u>	<u>\$ (799)</u>	<u>\$ (395)</u>	<u>\$ 274</u>

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

	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	\$ 1,016	\$ 2,531	\$ 1,194	\$ 661	\$ 3,315
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	60,631	-
Total receipts	-	-	-	60,631	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	39,680	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	39,680	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	20,951	-
Cash and investments - ending	\$ 1,016	\$ 2,531	\$ 1,194	\$ 21,612	\$ 3,315

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

	Grant-Juvenile Alcohol est 4/14	20.602 Operation Pull Over	Health Gr.-Smithville-Mosquito	Aviation Rotary	Drug Interdiction Fund
Cash and investments - beginning	\$ 673	\$ 137	\$ 228	\$ 82,372	\$ 8,761
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	147,646	-
Fines and forfeits	-	-	-	-	3,185
Other receipts	-	-	-	8	-
Total receipts	-	-	-	147,654	3,185
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	163,371	10,126
Total disbursements	-	-	-	163,371	10,126
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(15,717)	(6,941)
Cash and investments - ending	<u>\$ 673</u>	<u>\$ 137</u>	<u>\$ 228</u>	<u>\$ 66,655</u>	<u>\$ 1,820</u>

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

	93.268 IMMUNIZATION GRANT	93.069 Emergency Preparedness	Runway Rehab Grant	21-GAL/CASA - Circuit Court	Am Rescue Plan Act
Cash and investments - beginning	\$ (9,228)	\$ (21,102)	\$ 19,484	\$ 93,545	\$ 2,007,356
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	109,098	33,859	61,858	26,246	2,007,356
Total receipts	109,098	33,859	61,858	26,246	2,007,356
Disbursements:					
Personal services	47,973	14,933	-	27,161	99,966
Supplies	5,144	-	-	80	-
Other services and charges	11,195	600	-	2,948	7,563
Capital outlay	42,547	6,352	-	-	2,194,248
Other disbursements	-	-	11,934	5,888	50,000
Total disbursements	106,859	21,885	11,934	36,077	2,351,777
Excess (deficiency) of receipts over (under) disbursements	2,239	11,974	49,924	(9,831)	(344,421)
Cash and investments - ending	\$ (6,989)	\$ (9,128)	\$ 69,408	\$ 83,714	\$ 1,662,935

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

	Community Crossings Grant	Community Correction Bldg FIRE	Grant Methamphetamine Mini	Grant Pandemic Assessment	Sullivan Co Community Foundati
Cash and investments - beginning	\$ 350,001	\$ 8,685	\$ 1,496	\$ 1,889	\$ 365
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,388,133	-	-	-	-
Total receipts	1,388,133	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	1,493,134	8,499	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	153	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,493,134	8,652	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(105,001)	(8,652)	-	-	-
Cash and investments - ending	\$ 245,000	\$ 33	\$ 1,496	\$ 1,889	\$ 365

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

	Grant Indiana Youth Aviation	Community Corr. Grant Odd yrs.	Comm. Corr. Project Income	Comm. Corr. - CTP	Comm. Corr. & Probation Grant
Cash and investments - beginning	\$ 1,500	\$ -	\$ 102,966	\$ 3,360	\$ (1,485)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	9,869	90,578	-	65,170
Total receipts	-	9,869	90,578	-	65,170
Disbursements:					
Personal services	-	-	16,289	-	58,242
Supplies	-	-	38,918	-	3,401
Other services and charges	-	-	9,696	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	12,588	1,364	-
Total disbursements	-	-	77,491	1,364	61,643
Excess (deficiency) of receipts over (under) disbursements	-	9,869	13,087	(1,364)	3,527
Cash and investments - ending	\$ 1,500	\$ 9,869	\$ 116,053	\$ 1,996	\$ 2,042

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

	Child Restraint Grant	Opioid Restricted	Opioid Unrestricted	Probation 106	Totals
Cash and investments - beginning	\$ 4,950	\$ -	\$ -	\$ 4,923	\$ 28,654,171
Receipts:					
Taxes	-	-	-	-	46,921,479
Licenses and permits	-	-	-	-	413
Intergovernmental receipts	-	-	-	-	5,092,084
Charges for services	-	-	-	-	2,446,609
Fines and forfeits	-	-	-	-	762,926
Other receipts	2,000	190,330	80,489	9,642	15,219,393
Total receipts	2,000	190,330	80,489	9,642	70,442,904
Disbursements:					
Personal services	-	-	-	7,902	12,519,841
Supplies	2,449	-	-	-	6,180,939
Other services and charges	-	-	-	-	3,915,592
Capital outlay	-	-	-	-	4,062,050
Other disbursements	-	-	-	-	38,890,995
Total disbursements	2,449	-	-	7,902	65,569,417
Excess (deficiency) of receipts over (under) disbursements	(449)	190,330	80,489	1,740	4,873,487
Cash and investments - ending	\$ 4,501	\$ 190,330	\$ 80,489	\$ 6,663	\$ 33,527,658

SULLIVAN COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Sullivan County, Indiana Building Corporation	Jail Lease	\$ -	05/19/22	01/01/42
Ceres Solusions, LLP	Building Lease	4,800	01/01/13	12/31/24
Caterpillar Financial	Grader-CAT 112	31,593	02/16/22	02/16/26
Caterpillar Financial	Grader-CAT 115	31,593	02/16/22	02/16/26
CATERPILLAR FINANCIAL SERVICES	HIGHWAY CAT GRADER 358	29,281	11/01/20	11/02/24
CATERPILLAR FINANCIAL SERVICES	MINI HYD EXCAVATOR #332	12,892	12/02/20	12/02/24
DEERE CREDIT INC	772G GRADER 340	36,664	08/27/19	08/27/26
DEERE CREDIT INC	WHEELED EXCAVATOR 301	27,612	12/02/19	12/02/24
JOHN DEERE FINANCIAL	JOHN DEERE 770G MOTOR GRADER 218	32,211	03/30/21	03/30/26
JOHN DEERE FINANCIAL	MOTOR GRADER #233	34,000	08/16/21	08/16/23
JOHN DEERE FINANCIAL	JOHN DEERE TRACTOR #106	14,657	12/17/20	12/17/24
KUBOTA CREDIT CORPORATION USA	KUBOTA TRACTOR W/LOADER 117	<u>15,752</u>	11/29/21	11/29/25
Total governmental activities		<u>271,055</u>		
Total of annual lease payments		<u>\$ 271,055</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/>.