

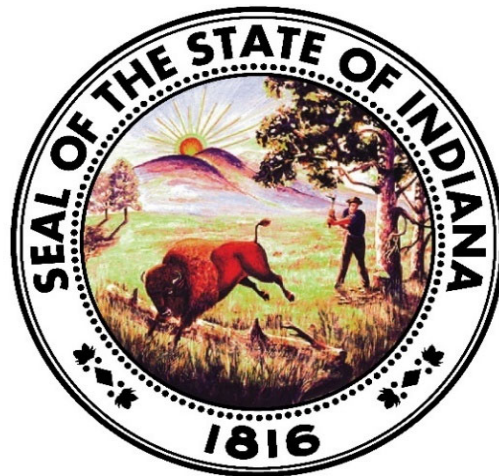
**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

FINANCIAL STATEMENT AUDIT REPORT

OF

RUSH COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**

09/24/2024



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Tammy Justice	01-01-23 to 12-31-24
County Treasurer	Jodi Harr Susan Spaeth	01-01-23 to 01-19-24 01-20-24 to 12-31-24
Clerk of the Circuit Court	Angela Buckley	01-01-23 to 12-31-24
County Sheriff	Allan Rice	01-01-23 to 12-31-24
County Recorder	Debbie Richardson	01-01-23 to 12-31-24
President of the Board of County Commissioners	Mark Bacon	01-01-23 to 12-31-24
President of the County Council	Charles A. Smith	01-01-23 to 12-31-24



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF RUSH COUNTY, INDIANA

### **Report on the Audit of the Financial Statement**

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of Rush County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2023, and the related notes to the financial statement as listed in the Table of Contents.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

#### ***Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

#### ***Basis for Adverse and Unmodified Opinions***

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

#### ***Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statement***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Information**

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 18, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE  
Deputy State Examiner

September 18, 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.

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

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
After Settlement Collections	\$ 609,723	\$ 495,047	\$ 609,223	\$ 495,547
Inmate Trust	35,713	166,204	159,109	42,808
Jail General Commissary	61,451	216,299	213,113	64,637
Clerk Child Support	2,442	83,091	85,004	529
County General	5,837,494	9,037,044	7,619,480	7,255,058
Sheriffs Accident	367	2,393	440	2,320
Edit Capital Projects	1,053,274	793,805	228,910	1,618,169
LIT Special Purpose	3,775,663	2,903,590	2,538,384	4,140,869
City/Town Court Cost	4,015	4,571	-	8,586
Clerk Record Perpet	62,321	9,475	13,458	58,338
Community Corrections Work	10,017	-	10,017	-
RCCC CTP	52,019	1,150	5,213	47,956
Sales Disc Training	4,287	3,870	1,375	6,782
Covered Bridge	76,542	20,169	8,947	87,764
Cumulative Bridge	562,624	416,063	480,305	498,382
Cumulative Cap Development	1,572,075	425,475	338,052	1,659,498
GIS Electronic Map Generation	6,190	430	1,097	5,523
Leprc/Haz Mat	35,971	-	545	35,426
Firearms Training	38,102	11,020	8,464	40,658
Drain Improvement/Reconstruction	727,991	34,397	450,000	312,388
Health	221,298	334,443	293,452	262,289
County ID Security	38,254	2,766	1,440	39,580
Levy Excess Fund	20	-	-	20
Health Maint Tobacco Supple	132,904	33,139	6,293	159,750
Local Road & Street	1,098,580	1,101,773	911,388	1,288,965
LIT Public Safety County Share	195,170	232,854	187,115	240,909
Co Medical Care For Inmates	27,268	2,569	-	29,837
Misdemeanant Fund	10,261	10,382	129	20,514
Highway	1,298,379	1,850,295	1,382,518	1,766,156
Plat Book	40,065	10,890	2,221	48,734
Rainy Day Fund	839,183	167,281	-	1,006,464
Recorder Records	201,271	54,673	28,113	227,831
Riverboat	192,869	53,157	33,305	212,721
Sex Or Violent Offender Fund	24,436	1,350	-	25,786
Supp Public Defender	41,326	15,177	2,001	54,502
Excess Tax	8,825	30,799	9,114	30,510
Surveyors Cornerstone	45,936	13,830	11,110	48,656
Tax Sale Redemption	11,024	35,088	38,577	7,535
Tax Sale Surplus	208,801	60,599	168,435	100,965
IN Local Health Dept Trust	101,316	15,135	626	115,825
Guardian Ad Litem	338	-	-	338
Gal/Casa State Funds	-	12,712	12,712	-
Co Elected Officials Train	8,032	2,766	3,111	7,687
Rush County 911 Fund	1,182,992	746,158	617,805	1,311,345
Adult Prob User Fee	105,440	70,180	68,651	106,969
Juvenile Prob Users Fee	19,136	1,206	-	20,342
Drain Maintenance	484,316	155,644	152,054	487,906
TIF-Milroy Industrial Corridor	8,344	-	-	8,344
Payroll Child Support	-	14,650	14,650	-
Deferred Comp	-	12,249	12,249	-
Payroll Federal W/H	-	456,836	456,836	-
Payroll Social Security	-	418,771	418,771	-
Payroll Co Option	-	112,167	112,167	-
Payroll State Gross	-	173,135	173,135	-
Payroll Garnishment	-	10,662	10,662	-
Sheriff Service Process	-	12,730	12,730	-
Settlement Clearing	250	23,795,145	23,795,145	250
Wheel Tax	2,647	115,970	118,228	389
Surtax	14,014	495,003	497,067	11,950
CVET	-	83,238	83,238	-
Financial Instit Tax	-	370,720	370,720	-
Local Income Tax Pro Tax Relief	24,521	411,208	383,224	52,505
Fines & Forfeitures	525	3,336	3,375	486
Infraction Judgement	952	16,392	15,550	1,794
Overweight Vehicles	200	16,521	15,966	755
Sheriff Special Death	105	1,310	1,315	100
Disclosure Fees	550	3,870	4,110	310
Coroner Cont Ed	104	1,313	1,346	71
Mortgage Fee Fund - Recorder	2,264	1,550	3,717	97
K-9 Contribution Fund	18,534	20,586	2,031	37,089
DLGF Homestead Property Data	29	-	-	29
Sex/Violent Offender State	5	150	140	15

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

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Campaign Finance Enforcement	1,200	-	-	1,200
Child Restraint Violation	-	25	25	-
Forest Restoration Fund	-	390	390	-
Education Plate Fee	-	206	188	18
Riverboat Revenue Sharing	-	94,202	94,202	-
Law Enforcement Cont Educat	18,709	1,252	7,428	12,533
LIT Certified Shares	-	4,563,000	4,563,000	-
LIT Public Safety	-	730,080	730,080	-
LIT Economic Development	-	1,140,750	1,140,750	-
IV-D Incentive 99/Co	27,182	7,942	6,900	28,224
IV-D Incentive 99/Pros	19,335	11,213	10,141	20,407
IV-D Incentive 99/Cler	4,583	7,282	9,000	2,865
Clerk Cash Book	279,356	1,209,160	1,203,212	285,304
MVH Restricted	716,687	1,909,307	2,035,487	590,507
Reassessment	51,210	151,908	140,237	62,881
Opioid Restricted	82,990	26,365	-	109,355
Opioid Unrestricted	35,355	7,619	-	42,974
Juvenile Informal Adj. Fee	1,380	370	-	1,750
Law Enforment User Fee	9,974	3,699	3,002	10,671
Pre Trial Diversion	80,884	36,500	42,336	75,048
Infraction Deferral	3,116	6,050	4,609	4,557
Jury Fee Fund	19,195	3,715	-	22,910
RCCC User Fee Fund	274,556	122,762	148,898	248,420
Courthouse Roof Debt Services	38,377	244,828	242,580	40,625
Carr-Stanley Drain #548	1	127,859	68,914	58,946
Courthouse Roof Bond Proceeds	1,055,390	-	519,337	536,053
Family Violence	30	-	-	30
Area Plan Escrow	5,000	-	-	5,000
Prosecutor Bad Check	100	-	-	100
Lcc Alcohol & Drugs	19,207	18,840	20,000	18,047
APC Clean Up Fund	2,758	-	-	2,758
Law Enforcement Forfeiture	3,326	-	-	3,326
Wind Farm Expense Fund	6,440	-	-	6,440
Mobile Home Sale	24	-	-	24
Heritage Barn Property Deduction	1,000	800	1,000	800
Solar Expense Fund	3,137	-	-	3,137
Solar Road Repair Fund	50,000	-	-	50,000
Payroll United Fund	68	705	723	50
Payroll Cancer Insurance	2,911	32,120	32,367	2,664
Payroll Health Insurance	3,437,262	2,300,375	1,889,073	3,848,564
Whole Life Insurance	2,062	15,878	15,857	2,083
Payroll Life Insurance	496	201	201	496
Payroll Grange Life Insurance	1,954	22,006	22,468	1,492
Dental Insurance	4,575	51,051	50,963	4,663
Vision Insurance	2,054	12,620	13,436	1,238
Direct Deposit Return	-	25	25	-
PERF-County	-	93,507	93,507	-
Retirement Sheriff	-	24,158	24,158	-
PERF-Highway	-	28,421	28,421	-
PERF-Health	-	5,644	5,644	-
PERF-Prob User	-	1,355	1,355	-
Payroll Gym	670	5,040	5,040	670
PERF-Cum Cap	-	4,163	4,163	-
457B Sheriff Deferred Comp	-	30,456	30,456	-
PERF-911	-	9,376	9,376	-
PERF-Comm Corr Doc G	-	8,111	8,111	-
Broadband Donation Fund	10,000	-	-	10,000
Bio-Terrorism Grant	11,769	-	-	11,769
CFDA 93.074 MRC Med Reserve	191	-	-	191
CFDA 90.401 Help Amer Vote	100	-	-	100
CFDA 93.074 Ebola	5,247	-	-	5,247
CFDA # 93.069 PHEP Coop Agreeem	16,776	25,000	24,072	17,704
CFDA# 16.607 Bulletproof Vest	7,858	-	-	7,858
Public Transportation Grant	-	140,251	97,386	42,865
CFDA#16.588 STOP GRANT	(14,277)	72,108	57,612	219
CFDA# 93.788 IN State Opioid R	16,115	8,000	14,167	9,948
Pre-Dis Mit CFDA #97.047	1	-	-	1
Pre-Dis Con#53424 cfda #97.047	-	1,457	1,457	-
CoAg CFDA# 93.354	-	110,000	110,000	-
CFDA#93.354 CoAgreement Emrg	1,000	-	-	1,000
CFDA#21.027 IN Body Camera	(1,410)	17,000	15,590	-
Emerg Man Perf 97.042	-	14,432	14,432	-

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

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
CFDA 97.067 NPRCA	-	26,155	26,155	-
CFDA 93.354 Coop Agreement	-	50,000	50,000	-
CFDA 93.268 Immunization Coop	-	-	14,224	(14,224)
Bus and Bus Facilities Formula	-	55,174	55,174	-
Foster Care - Title IV-E	-	4,340	-	4,340
CFDA# 21.019 COVID Relief Fund	-	451	451	-
CFDA 20.509 CARES Rural Transit	-	13,812	13,812	-
CFDA #21.027 ARPA Coronavirus	2,745,952	-	1,513,375	1,232,577
K42012090305 IN Crim Just G	86	-	-	86
Sheriff Assoc Buckle	102	-	-	102
Court Interp Grant Award	115	-	-	115
Prosecutor Deferral Grant Alt	8,078	-	4,456	3,622
Law Enforcement Evidence Fund	1,362	-	-	1,362
RCCC Grant Fund	-	166,702	166,702	-
RCCC Drug Court Grant	-	102,343	102,343	-
Prosecutor Deferral Grant 1006	-	25,065	21,050	4,015
Pretrial Services Grant Fund	-	66,591	66,584	7
Community Crossing Grant Hwy	-	384,581	384,581	-
23-GCF-LPA-15	-	30,425	30,425	-
Totals	<u>\$ 30,210,384</u>	<u>\$ 60,571,694</u>	<u>\$ 59,218,786</u>	<u>\$ 31,563,292</u>

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

RUSH 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.

RUSH 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.

RUSH 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.

RUSH 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.

RUSH 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.

RUSH 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 one fund with a deficit in cash. This is a result of the fund being set up for reimbursable grants, for which the reimbursements had not been received by December 31, 2023.

**Note 8. Holding Corporation**

The County has entered into a capital lease with the County Indiana Jail 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. Lease payments during the year 2023 totaled \$1,218,000.

OTHER INFORMATION

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

	After Settlement Collections	Inmate Trust	Jail General Commissary	Clerk Child Support	County General	Sheriffs Accident
Cash and investments - beginning	\$ 609,723	\$ 35,713	\$ 61,451	\$ 2,442	\$ 5,837,494	\$ 367
Receipts:						
Taxes	495,047	-	-	-	5,053,226	-
Licenses and permits	-	-	-	-	23,385	-
Intergovernmental receipts	-	-	-	-	2,706,412	-
Charges for services	-	-	-	-	521,214	-
Fines and forfeits	-	-	-	-	456	-
Other receipts	-	166,204	216,299	83,091	732,351	2,393
Total receipts	<u>495,047</u>	<u>166,204</u>	<u>216,299</u>	<u>83,091</u>	<u>9,037,044</u>	<u>2,393</u>
Disbursements:						
Personal services	-	-	-	-	4,148,918	-
Supplies	-	-	-	-	162,880	440
Other services and charges	-	-	-	-	3,146,386	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	29,571	-
Other disbursements	609,223	159,109	213,113	85,004	131,725	-
Total disbursements	<u>609,223</u>	<u>159,109</u>	<u>213,113</u>	<u>85,004</u>	<u>7,619,480</u>	<u>440</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(114,176)</u>	<u>7,095</u>	<u>3,186</u>	<u>(1,913)</u>	<u>1,417,564</u>	<u>1,953</u>
Cash and investments - ending	<u>\$ 495,547</u>	<u>\$ 42,808</u>	<u>\$ 64,637</u>	<u>\$ 529</u>	<u>\$ 7,255,058</u>	<u>\$ 2,320</u>

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

	Edit Capital Projects	LIT Special Purpose	City/Town Court Cost	Clerk Record Perpet	Community Corrections Work	RCCC CTP
Cash and investments - beginning	\$ 1,053,274	\$ 3,775,663	\$ 4,015	\$ 62,321	\$ 10,017	\$ 52,019
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	2,737,800	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	793,805	165,790	4,571	9,475	-	1,150
Total receipts	793,805	2,903,590	4,571	9,475	-	1,150
Disbursements:						
Personal services	-	527,576	-	8,129	-	-
Supplies	-	66,966	-	854	-	4,013
Other services and charges	228,910	541,648	-	4,475	-	381
Debt service - principal and interest	-	1,218,000	-	-	-	-
Capital outlay	-	184,194	-	-	-	819
Other disbursements	-	-	-	-	10,017	-
Total disbursements	228,910	2,538,384	-	13,458	10,017	5,213
Excess (deficiency) of receipts over (under) disbursements	564,895	365,206	4,571	(3,983)	(10,017)	(4,063)
Cash and investments - ending	\$ 1,618,169	\$ 4,140,869	\$ 8,586	\$ 58,338	\$ -	\$ 47,956

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

	Sales Disc Training	Covered Bridge	Cumulative Bridge	Cumulative Cap Development	GIS Electronic Map Generation	Lepc/Haz Mat
Cash and investments - beginning	\$ 4,287	\$ 76,542	\$ 562,624	\$ 1,572,075	\$ 6,190	\$ 35,971
Receipts:						
Taxes	-	-	220,123	354,045	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	6,067	163,761	25,331	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,870	14,102	32,179	46,099	430	-
Total receipts	3,870	20,169	416,063	425,475	430	-
Disbursements:						
Personal services	-	-	-	142,382	-	-
Supplies	-	-	-	-	972	-
Other services and charges	1,365	-	17,048	147,170	125	545
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	8,947	463,257	48,500	-	-
Other disbursements	10	-	-	-	-	-
Total disbursements	1,375	8,947	480,305	338,052	1,097	545
Excess (deficiency) of receipts over (under) disbursements	2,495	11,222	(64,242)	87,423	(667)	(545)
Cash and investments - ending	\$ 6,782	\$ 87,764	\$ 498,382	\$ 1,659,498	\$ 5,523	\$ 35,426

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

	Firearms Training	Drain Improvement/Reconstruction	Health	County ID Security	Levy Excess Fund
Cash and investments - beginning	\$ 38,102	\$ 727,991	\$ 221,298	\$ 38,254	\$ 20
Receipts:					
Taxes	-	24,100	267,977	-	-
Licenses and permits	-	-	23,720	-	-
Intergovernmental receipts	-	-	19,170	-	-
Charges for services	-	-	21,498	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	11,020	10,297	2,078	2,766	-
Total receipts	11,020	34,397	334,443	2,766	-
Disbursements:					
Personal services	-	-	273,949	-	-
Supplies	8,464	-	4,326	-	-
Other services and charges	-	450,000	14,038	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	1,139	1,440	-
Other disbursements	-	-	-	-	-
Total disbursements	8,464	450,000	293,452	1,440	-
Excess (deficiency) of receipts over (under) disbursements	2,556	(415,603)	40,991	1,326	-
Cash and investments - ending	\$ 40,658	\$ 312,388	\$ 262,289	\$ 39,580	\$ 20

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

	Health Maint Tobacco Supple	Local Road & Street	LIT Public Safety County Share	Co Medical Care For Inmates	Misdemeanant Fund	Highway
Cash and investments - beginning	\$ 132,904	\$ 1,098,580	\$ 195,170	\$ 27,268	\$ 10,261	\$ 1,298,379
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	1,640	-	-	-	-
Intergovernmental receipts	-	1,041,838	206,129	-	-	1,778,366
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	33,139	58,295	26,725	2,569	10,382	71,929
Total receipts	33,139	1,101,773	232,854	2,569	10,382	1,850,295
Disbursements:						
Personal services	-	-	-	-	-	835,887
Supplies	3,441	133	-	-	129	200,849
Other services and charges	2,841	30,183	65,866	-	-	237,592
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	11	881,072	121,249	-	-	8,190
Other disbursements	-	-	-	-	-	100,000
Total disbursements	6,293	911,388	187,115	-	129	1,382,518
Excess (deficiency) of receipts over (under) disbursements	26,846	190,385	45,739	2,569	10,253	467,777
Cash and investments - ending	\$ 159,750	\$ 1,288,965	\$ 240,909	\$ 29,837	\$ 20,514	\$ 1,766,156

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

	Plat Book	Rainy Day Fund	Recorder Records	Riverboat	Sex Or Violent Offender Fund	Supp Public Defender
Cash and investments - beginning	\$ 40,065	\$ 839,183	\$ 201,271	\$ 192,869	\$ 24,436	\$ 41,326
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	53,157	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,890	167,281	54,673	-	1,350	15,177
Total receipts	10,890	167,281	54,673	53,157	1,350	15,177
Disbursements:						
Personal services	-	-	2,831	19,483	-	-
Supplies	-	-	1,826	-	-	-
Other services and charges	2,221	-	22,020	13,822	-	2,001
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,436	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,221	-	28,113	33,305	-	2,001
Excess (deficiency) of receipts over (under) disbursements	8,669	167,281	26,560	19,852	1,350	13,176
Cash and investments - ending	\$ 48,734	\$ 1,006,464	\$ 227,831	\$ 212,721	\$ 25,786	\$ 54,502

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

	Excess Tax	Surveyors Cornerstone	Tax Sale Redemption	Tax Sale Surplus	IN Local Health Dept Trust	Guardian Ad Litem
Cash and investments - beginning	\$ 8,825	\$ 45,936	\$ 11,024	\$ 208,801	\$ 101,316	\$ 338
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	30,799	13,830	35,088	60,599	15,135	-
Total receipts	30,799	13,830	35,088	60,599	15,135	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	626	-
Other services and charges	-	11,110	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	9,114	-	38,577	168,435	-	-
Total disbursements	9,114	11,110	38,577	168,435	626	-
Excess (deficiency) of receipts over (under) disbursements	21,685	2,720	(3,489)	(107,836)	14,509	-
Cash and investments - ending	\$ 30,510	\$ 48,656	\$ 7,535	\$ 100,965	\$ 115,825	\$ 338

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

	Gal/Casa State Funds	Co Elected Officials Train	Rush County 911 Fund	Adult Prob User Fee	Juvenile Prob Users Fee	Drain Maintenance
Cash and investments - beginning	\$ -	\$ 8,032	\$ 1,182,992	\$ 105,440	\$ 19,136	\$ 484,316
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	365,041	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	12,712	2,766	381,117	70,180	1,206	155,644
Total receipts	12,712	2,766	746,158	70,180	1,206	155,644
Disbursements:						
Personal services	-	-	564,211	48,390	-	-
Supplies	-	-	-	1,997	-	-
Other services and charges	-	3,111	40,316	17,699	-	152,054
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	13,278	565	-	-
Other disbursements	12,712	-	-	-	-	-
Total disbursements	12,712	3,111	617,805	68,651	-	152,054
Excess (deficiency) of receipts over (under) disbursements	-	(345)	128,353	1,529	1,206	3,590
Cash and investments - ending	\$ -	\$ 7,687	\$ 1,311,345	\$ 106,969	\$ 20,342	\$ 487,906

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

	TIF-Milroy Industrial Corridor	Payroll Child Support	Deferred Comp	Payroll Federal W/H	Payroll Social Security	Payroll Co Option
Cash and investments - beginning	\$ 8,344	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	14,650	12,249	456,836	418,771	112,167
Total receipts	-	14,650	12,249	456,836	418,771	112,167
Disbursements:						
Personal services	-	14,650	12,249	456,836	418,771	112,167
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	14,650	12,249	456,836	418,771	112,167
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ 8,344	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Payroll State Gross	Payroll Garnishment	Sheriff Service Process	Settlement Clearing	Wheel Tax	Surtax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 250	\$ 2,647	\$ 14,014
Receipts:						
Taxes	-	-	-	21,882,877	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,912,268	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	173,135	10,662	12,730	-	115,970	495,003
Total receipts	173,135	10,662	12,730	23,795,145	115,970	495,003
Disbursements:						
Personal services	173,135	10,662	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	12,730	23,795,145	118,228	497,067
Total disbursements	173,135	10,662	12,730	23,795,145	118,228	497,067
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	(2,258)	(2,064)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 250	\$ 389	\$ 11,950

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

	CVET	Financial Instit Tax	Local Income Tax Pro Tax Relief	Fines & Forfeitures	Infraction Judgement	Overweight Vehicles
Cash and investments - beginning	\$ -	\$ -	\$ 24,521	\$ 525	\$ 952	\$ 200
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	83,238	-	410,670	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	370,720	538	3,336	16,392	16,521
Total receipts	<u>83,238</u>	<u>370,720</u>	<u>411,208</u>	<u>3,336</u>	<u>16,392</u>	<u>16,521</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	83,238	370,720	383,224	3,375	15,550	15,966
Total disbursements	<u>83,238</u>	<u>370,720</u>	<u>383,224</u>	<u>3,375</u>	<u>15,550</u>	<u>15,966</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	27,984	(39)	842	555
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,505</u>	<u>\$ 486</u>	<u>\$ 1,794</u>	<u>\$ 755</u>

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

	Sheriff Special Death	Disclosure Fees	Coroner Cont Ed	Mortgage Fee Fund - Recorder	K-9 Contribution Fund	DLGF Homestead Property Data
Cash and investments - beginning	\$ 105	\$ 550	\$ 104	\$ 2,264	\$ 18,534	\$ 29
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,310	3,870	1,313	1,550	20,586	-
Total receipts	1,310	3,870	1,313	1,550	20,586	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	448	-
Other services and charges	-	-	-	-	583	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,000	-
Other disbursements	1,315	4,110	1,346	3,717	-	-
Total disbursements	1,315	4,110	1,346	3,717	2,031	-
Excess (deficiency) of receipts over (under) disbursements	(5)	(240)	(33)	(2,167)	18,555	-
Cash and investments - ending	\$ 100	\$ 310	\$ 71	\$ 97	\$ 37,089	\$ 29

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

	Sex/Violent Offender State	Campaign Finance Enforcement	Child Restraint Violation	Forest Restoration Fund	Education Plate Fee	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 5	\$ 1,200	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	390	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	94,202
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	150	-	25	-	206	-
Total receipts	150	-	25	390	206	94,202
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	140	-	25	390	188	94,202
Total disbursements	140	-	25	390	188	94,202
Excess (deficiency) of receipts over (under) disbursements	10	-	-	-	18	-
Cash and investments - ending	\$ 15	\$ 1,200	\$ -	\$ -	\$ 18	\$ -

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

	Law Enforcement Cont Educat	LIT Certified Shares	LIT Public Safety	LIT Economic Development	IV-D Incentive 99/Co	IV-D Incentive 99/Pros
Cash and investments - beginning	\$ 18,709	\$ -	\$ -	\$ -	\$ 27,182	\$ 19,335
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	4,563,000	730,080	1,140,750	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,252	-	-	-	7,942	11,213
Total receipts	1,252	4,563,000	730,080	1,140,750	7,942	11,213
Disbursements:						
Personal services	-	-	-	-	-	5,869
Supplies	-	-	-	-	2,990	-
Other services and charges	7,428	-	-	-	2,172	4,272
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,466	-
Other disbursements	-	4,563,000	730,080	1,140,750	272	-
Total disbursements	7,428	4,563,000	730,080	1,140,750	6,900	10,141
Excess (deficiency) of receipts over (under) disbursements	(6,176)	-	-	-	1,042	1,072
Cash and investments - ending	\$ 12,533	\$ -	\$ -	\$ -	\$ 28,224	\$ 20,407

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

	IV-D Incentive 99/Cler	Clerk Cash Book	MVH Restricted	Reassessment	Opioid Restricted	Opioid Unrestricted
Cash and investments - beginning	\$ 4,583	\$ 279,356	\$ 716,687	\$ 51,210	\$ 82,990	\$ 35,355
Receipts:						
Taxes	-	-	-	140,405	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,778,366	10,041	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,282	1,209,160	130,941	1,462	26,365	7,619
Total receipts	7,282	1,209,160	1,909,307	151,908	26,365	7,619
Disbursements:						
Personal services	-	-	736,423	9,383	-	-
Supplies	-	-	378,324	1,238	-	-
Other services and charges	-	-	4,133	129,616	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	916,607	-	-	-
Other disbursements	9,000	1,203,212	-	-	-	-
Total disbursements	9,000	1,203,212	2,035,487	140,237	-	-
Excess (deficiency) of receipts over (under) disbursements	(1,718)	5,948	(126,180)	11,671	26,365	7,619
Cash and investments - ending	\$ 2,865	\$ 285,304	\$ 590,507	\$ 62,881	\$ 109,355	\$ 42,974

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

	Juvenile Informal Adj. Fee	Law Enforcement User Fee	Pre Trial Diversion	Infraction Deferral	Jury Fee Fund	RCCC User Fee Fund
Cash and investments - beginning	\$ 1,380	\$ 9,974	\$ 80,884	\$ 3,116	\$ 19,195	\$ 274,556
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	370	3,699	36,500	6,050	3,715	122,762
Total receipts	370	3,699	36,500	6,050	3,715	122,762
Disbursements:						
Personal services	-	-	12,235	-	-	77,877
Supplies	-	-	-	-	-	4,704
Other services and charges	-	-	30,101	3,986	-	64,176
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	623	-	-
Other disbursements	-	3,002	-	-	-	2,141
Total disbursements	-	3,002	42,336	4,609	-	148,898
Excess (deficiency) of receipts over (under) disbursements	370	697	(5,836)	1,441	3,715	(26,136)
Cash and investments - ending	\$ 1,750	\$ 10,671	\$ 75,048	\$ 4,557	\$ 22,910	\$ 248,420

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

	Courthouse Roof Debt Services	Carr-Stanley Drain #548	Courthouse Roof Bond Proceeds	Family Violence	Area Plan Escrow	Prosecutor Bad Check
Cash and investments - beginning	\$ 38,377	\$ 1	\$ 1,055,390	\$ 30	\$ 5,000	\$ 100
Receipts:						
Taxes	229,766	60,016	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	15,062	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	67,843	-	-	-	-
Total receipts	<u>244,828</u>	<u>127,859</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	14,500	-	-	-
Debt service - principal and interest	242,580	68,914	-	-	-	-
Capital outlay	-	-	504,837	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>242,580</u>	<u>68,914</u>	<u>519,337</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>2,248</u>	<u>58,945</u>	<u>(519,337)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 40,625</u>	<u>\$ 58,946</u>	<u>\$ 536,053</u>	<u>\$ 30</u>	<u>\$ 5,000</u>	<u>\$ 100</u>

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

	Lcc Alcohol & Drugs	APC Clean Up Fund	Law Enforcement Forfeiture	Wind Farm Expense Fund	Mobile Home Sale	Heritage Barn Property Deduction
Cash and investments - beginning	\$ 19,207	\$ 2,758	\$ 3,326	\$ 6,440	\$ 24	\$ 1,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	18,840	-	-	-	-	800
Total receipts	18,840	-	-	-	-	800
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	20,000	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,000
Total disbursements	20,000	-	-	-	-	1,000
Excess (deficiency) of receipts over (under) disbursements	(1,160)	-	-	-	-	(200)
Cash and investments - ending	\$ 18,047	\$ 2,758	\$ 3,326	\$ 6,440	\$ 24	\$ 800

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

	Solar Expense Fund	Solar Road Repair Fund	Payroll United Fund	Payroll Cancer Insurance	Payroll Health Insurance	Whole Life Insurance
Cash and investments - beginning	\$ 3,137	\$ 50,000	\$ 68	\$ 2,911	\$ 3,437,262	\$ 2,062
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	705	32,120	2,300,375	15,878
Total receipts	-	-	705	32,120	2,300,375	15,878
Disbursements:						
Personal services	-	-	723	32,367	1,889,073	15,857
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	723	32,367	1,889,073	15,857
Excess (deficiency) of receipts over (under) disbursements	-	-	(18)	(247)	411,302	21
Cash and investments - ending	\$ 3,137	\$ 50,000	\$ 50	\$ 2,664	\$ 3,848,564	\$ 2,083

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

	Payroll Life Insurance	Payroll Grange Life Insurance	Dental Insurance	Vision Insurance	Direct Deposit Return	PERF-County
Cash and investments - beginning	\$ 496	\$ 1,954	\$ 4,575	\$ 2,054	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	201	22,006	51,051	12,620	25	93,507
Total receipts	201	22,006	51,051	12,620	25	93,507
Disbursements:						
Personal services	201	22,468	50,963	13,436	25	93,507
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	201	22,468	50,963	13,436	25	93,507
Excess (deficiency) of receipts over (under) disbursements	-	(462)	88	(816)	-	-
Cash and investments - ending	\$ 496	\$ 1,492	\$ 4,663	\$ 1,238	\$ -	\$ -

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

	Retirement Sheriff	PERF-Highway	PERF-Health	PERF-Prob User	Payroll Gym	PERF-Cum Cap
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 670	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	24,158	28,421	5,644	1,355	5,040	4,163
Total receipts	<u>24,158</u>	<u>28,421</u>	<u>5,644</u>	<u>1,355</u>	<u>5,040</u>	<u>4,163</u>
Disbursements:						
Personal services	24,158	28,421	5,644	1,355	5,040	4,163
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>24,158</u>	<u>28,421</u>	<u>5,644</u>	<u>1,355</u>	<u>5,040</u>	<u>4,163</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 670</u>	<u>\$ -</u>

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

	457B Sheriff Deferred Comp	PERF-911	PERF-Comm Corr Doc G	Broadband Donation Fund	Bio-Terrorism Grant	CFDA 93.074 MRC Med Reserve
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 10,000	\$ 11,769	\$ 191
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	30,456	9,376	8,111	-	-	-
Total receipts	<u>30,456</u>	<u>9,376</u>	<u>8,111</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	30,456	9,376	8,111	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>30,456</u>	<u>9,376</u>	<u>8,111</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 11,769</u>	<u>\$ 191</u>

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

	CFDA 90.401 Help Amer Vote	CFDA 93.074 Ebola	CFDA # 93.069 PHEP Coop Agreem	CFDA# 16.607 Bulletproof Vest	Public Transportation Grant	CFDA#16.588 STOP GRANT
Cash and investments - beginning	\$ 100	\$ 5,247	\$ 16,776	\$ 7,858	\$ -	\$ (14,277)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	25,000	-	140,251	41,021
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	31,087
Total receipts	-	-	25,000	-	140,251	72,108
Disbursements:						
Personal services	-	-	17,737	-	-	57,107
Supplies	-	-	5,477	-	-	-
Other services and charges	-	-	858	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	97,386	505
Total disbursements	-	-	24,072	-	97,386	57,612
Excess (deficiency) of receipts over (under) disbursements	-	-	928	-	42,865	14,496
Cash and investments - ending	\$ 100	\$ 5,247	\$ 17,704	\$ 7,858	\$ 42,865	\$ 219

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

	CFDA# 93.788 IN State Opioid R	Pre-Dis Mit CFDA #97.047	Pre-Dis Con#53424 cfda #97.047	CoAg CFDA# 93.354	CFDA#93.354 CoAgreement Emgerg	CFDA#21.027 IN Body Camera
Cash and investments - beginning	\$ 16,115	\$ 1	\$ -	\$ -	\$ 1,000	\$ (1,410)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	8,000	-	1,457	110,000	-	13,600
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	3,400
Total receipts	8,000	-	1,457	110,000	-	17,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	14,167	-	1,457	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	15,590
Other disbursements	-	-	-	110,000	-	-
Total disbursements	14,167	-	1,457	110,000	-	15,590
Excess (deficiency) of receipts over (under) disbursements	(6,167)	-	-	-	-	1,410
Cash and investments - ending	\$ 9,948	\$ 1	\$ -	\$ -	\$ 1,000	\$ -

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

	Emerg Man Perf 97.042	CFDA 97.067 NPRCA	CFDA 93.354 Coop Agreement	CFDA 93.268 Immunization Coop	Bus and Bus Facilities Formula	Foster Care - Title IV-E
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	14,432	26,155	50,000	-	55,174	4,340
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>14,432</u>	<u>26,155</u>	<u>50,000</u>	<u>-</u>	<u>55,174</u>	<u>4,340</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	1,946	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	14,432	26,155	-	12,278	-	-
Other disbursements	-	-	50,000	-	55,174	-
Total disbursements	<u>14,432</u>	<u>26,155</u>	<u>50,000</u>	<u>14,224</u>	<u>55,174</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,224)</u>	<u>-</u>	<u>4,340</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (14,224)</u>	<u>\$ -</u>	<u>\$ 4,340</u>

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

	CFDA# 21.019 COVID Relief Fund	CFDA 20.509 CARES Rural Transit	CFDA #21.027 ARPA Coronavirus	K42012090305 IN Crim Just G	Sheriff Assoc Buckle	Court Interp Grant Award
Cash and investments - beginning	\$ -	\$ -	\$ 2,745,952	\$ 86	\$ 102	\$ 115
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	13,812	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	451	-	-	-	-	-
Total receipts	451	13,812	-	-	-	-
Disbursements:						
Personal services	-	-	30,886	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	82,499	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,399,990	-	-	-
Other disbursements	451	13,812	-	-	-	-
Total disbursements	451	13,812	1,513,375	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(1,513,375)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 1,232,577	\$ 86	\$ 102	\$ 115

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

	Prosecutor Deferral Grant Alt	Law Enforcement Evidence Fund	RCCC Grant Fund	RCCC Drug Court Grant	Prosecutor Deferral Grant 1006
Cash and investments - beginning	\$ 8,078	\$ 1,362	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	166,702	99,875	20,609
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	2,468	4,456
Total receipts	-	-	166,702	102,343	25,065
Disbursements:					
Personal services	-	-	166,702	78,343	20,509
Supplies	-	-	-	-	-
Other services and charges	-	-	-	24,000	541
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,456	-	-	-	-
Total disbursements	4,456	-	166,702	102,343	21,050
Excess (deficiency) of receipts over (under) disbursements	(4,456)	-	-	-	4,015
Cash and investments - ending	\$ 3,622	\$ 1,362	\$ -	\$ -	\$ 4,015

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

	Pretrial Services Grant Fund	Community Crossing Grant Hwy	23-GCF-LPA-15	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 30,210,384
Receipts:				
Taxes	-	-	-	28,727,972
Licenses and permits	-	-	-	48,745
Intergovernmental receipts	66,591	384,581	30,425	21,112,774
Charges for services	-	-	-	542,712
Fines and forfeits	-	-	-	456
Other receipts	-	-	-	10,139,035
Total receipts	<u>66,591</u>	<u>384,581</u>	<u>30,425</u>	<u>60,571,694</u>
Disbursements:				
Personal services	66,584	-	-	11,285,225
Supplies	-	-	-	853,043
Other services and charges	-	-	30,425	5,587,841
Debt service - principal and interest	-	-	-	1,529,494
Capital outlay	-	384,581	-	5,041,227
Other disbursements	-	-	-	34,921,956
Total disbursements	<u>66,584</u>	<u>384,581</u>	<u>30,425</u>	<u>59,218,786</u>
Excess (deficiency) of receipts over (under) disbursements	<u>7</u>	<u>-</u>	<u>-</u>	<u>1,352,908</u>
Cash and investments - ending	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,563,292</u>

RUSH 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>\$ 627,878</u>	<u>\$ -</u>

RUSH COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Rush County Indiana Jail Building Corporation	Building Corp Lease - Jail	\$ 1,217,000	6/30/2018	12/31/2037
Total of annual lease payments		<u>\$ 1,217,000</u>		

Description of Debt	Ending Principal Balance	Principal Due Within One Year
Type	Purpose	
Governmental activities: General obligation bonds	\$ 2,790,000	\$ 120,540
Notes and Loans Payable	<u>188,605</u>	<u>39,216</u>
Total governmental activities	<u>2,978,605</u>	<u>159,756</u>
Totals	<u>\$ 2,978,605</u>	<u>\$ 159,756</u>

RUSH 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	\$ 10,026,513
Infrastructure	143,531,772
Buildings	21,033,999
Machinery, equipment, and vehicles	<u>6,473,263</u>
Total governmental activities	<u>181,065,547</u>
Total capital assets	<u><u>\$ 181,065,547</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/>.