

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

FINANCIAL STATEMENT AUDIT REPORT

OF

PULASKI COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
10/27/2021

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-7
Notes to Financial Statement	8-13
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-35
Schedule of Payables and Receivables	36
Schedule of Leases and Debt	37
Schedule of Capital Assets.....	38
Other Reports.....	39

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Laura M. Wheeler	01-01-19 to 12-31-21
County Treasurer	Teresa L. Bryant	01-01-19 to 12-31-21
Clerk of the Circuit Court	JoLynn Behny	01-01-19 to 12-31-21
County Sheriff	Jeffery K. Richwine	01-01-19 to 12-31-21
County Recorder	Susan J. Fox	01-01-19 to 12-31-21
President of the Board of County Commissioners	Kenneth R. Becker Charles R. Mellon	01-01-19 to 12-31-20 01-01-21 to 12-31-21
President of the County Council	Jerry G. Sullivan Kenneth Boswell	01-01-19 to 12-31-19 01-01-20 to 12-31-21



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF PULASKI COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Pulaski County (County), which comprises the financial position and results of operations for the year ended December 31, 2019, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this 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 Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for 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.

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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2019.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. 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, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement, and, accordingly, we express no opinion on them.

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

October 14, 2021

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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.

PULASKI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments		Cash and Investments	
	01-01-19	Receipts	Disbursements	12-31-19
Sheriff's Inmate Trust	\$ 19,824	\$ 488,651	\$ 492,206	\$ 16,269
Sheriff's Commissary	21,957	159,471	175,304	6,124
Clerk's Trust	408,582	1,443,459	1,231,609	620,432
General	2,543,376	7,673,256	7,765,902	2,450,730
Accident Report	9,176	4,244	-	13,420
Donation Animal Control	865	-	-	865
Aviation	99,631	198,755	108,670	189,716
Campaign Finance Enforcement	425	-	-	425
LIT - Economic Development	1,690,275	529,716	606,510	1,613,481
City/Town Court Costs	23,064	3,544	-	26,608
Clerk's Record Perpetuation	65,670	10,852	4,116	72,406
Congressional School Interest	3,338	-	-	3,338
Congressional School Principal	25,910	686	-	26,596
Prisoner Reimbursement For Incarceration	5,150	19,265	-	24,415
Sales Disclosure County Share	30,244	1,925	-	32,169
Cumulative Bridge	2,468,931	363,581	292,180	2,540,332
Cumulative Building	185,338	135,012	155,058	165,292
Cumulative Capital Development	1,850,278	180,735	342,681	1,688,332
Cumulative Jail	196,099	3,904	-	200,003
Drug Free Community	8,329	12,474	7,306	13,497
EMS Education Donations	139	-	-	139
Continue Education Sheriff	-	477	-	477
Firearms Training	-	4,345	-	4,345
General Drain Improvements	1,403,319	156,468	130,763	1,429,024
Health	90,978	222,736	159,689	154,025
Identification Security Protection	14,164	2,200	475	15,889
Levy Excess	85,397	1,872	-	87,269
Local Health Maintenance	93,674	33,139	32,134	94,679
Local Road and Street	337,275	228,150	259,813	305,612
LIT Public Safety County Share	694,699	509,660	623,676	580,683
MVH Restricted	-	1,751,887	1,188,117	563,770
Misdemeanant	10,372	10,233	5,499	15,106
Motor Vehicle Highway	2,401,542	1,805,410	1,763,376	2,443,576
Omitted Property Audits	-	39,687	74,500	(34,813)
Plat Book	25,091	8,667	6,040	27,718
Rainy Day	931,009	-	-	931,009
Recorder's Records Perpetuation	177,548	29,409	138,006	68,951
Riverboat	683,469	54,506	161,541	576,434
Sex and Violent Offender Administration	5,663	653	-	6,316
Sheriff's Pension Trust	30,291	30,319	39,484	21,126
Supplemental Public Defender Services	-	27,406	-	27,406
Surplus Tax	25,141	24,296	14,202	35,235
Surveyor's Corner Perpetuation	26,831	10,703	-	37,534
Tax Sale Fees	53,407	6,415	6,261	53,561
Tax Sale Redemption	16,037	2,513	16,494	2,056
Tax Sale Surplus	20,499	69,816	2,381	87,934
Unsafe Building	9,282	-	-	9,282
Guardian Ad Litem	45,712	1,010	1,000	45,722
Court Appointed Special Advocate (CASA)	900	-	-	900
Auditors Ineligible Deductions	2,698	-	-	2,698
County Elected Officials Training	5,869	2,200	-	8,069
Statewide 911	250,312	238,952	221,054	268,210
Probation ALCO Sens/Drug Screen	274,814	89,303	45,743	318,374
Supplemental Juvenile Probation Services	40,319	3,028	-	43,347
County User Fee	168,912	37,471	24,664	181,719
Drainage Maintenance	1,974,954	346,818	622,109	1,699,663
Donations	94,475	900	1,118	94,257
Payroll Clearing	-	1,606,632	1,606,632	-
Settlement Fund	-	9,524,726	9,524,726	-
LIT-PropTax Oper Levie Replace	-	951,031	951,031	-
CVET Distribution	-	150,890	150,890	-
Weed Lien Collections	589	-	589	-

PULASKI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Delinquent Sewer Assessments	25,717	42,101	67,713	105
Financial Institution Tax	-	159,051	159,051	-
State Fines & Forfeitures	701	4,057	3,841	917
Infraction Judgements	865	7,482	7,256	1,091
Special Death Benefits	85	1,660	1,345	400
Sales Disclosure State Share	180	1,925	1,730	375
Coroners Training & Con't Education	133	2,027	1,694	466
Interstate Compact State Share	163	400	463	100
Mortgage Recording Fees State Share	73	968	865	176
Sex and Violent Offender Admin State	21	73	77	17
Inheritance Tax	-	15	-	15
Education Plate Fees Agency	-	263	244	19
Riverboat Revenue Sharing	-	79,392	79,392	-
Title IV-D Incentive	47,570	5,029	3,150	49,449
Prosecutor IV-D Incentive	49,832	7,564	13,119	44,277
Clerk IV-D Incentive	28,605	5,029	6,342	27,292
Treasurer's Report	383,724	437,722	383,724	437,722
IDOC JDAI Grant 18-19	24,692	36,000	60,692	-
LIT - Special Purpose	1,693,819	713,274	1,392,793	1,014,300
Jail Lease Rental	269,284	256,022	256,902	268,404
Reassessment	63,995	128,021	74,345	117,671
LOIT Special Distribution	374,811	-	282,333	92,478
DRMO Equipment Fund	24,368	-	12,031	12,337
Industrial Park Improvements	43,644	-	-	43,644
Airport Improvements	78,837	19,650	-	98,487
Title III Voting System	5	-	-	5
Sheriff ALCO Sensors	241	-	-	241
Certificate Sale Commissioners	12,640	2,600	150	15,090
LIT - Property Tax Relief	(319,012)	2,809,371	2,436,523	53,836
LIT Certified Shares	28,908	3,328,610	3,328,610	28,908
LIT Public Safety	9,348	594,395	594,395	9,348
LIT Economic Development	9,358	594,515	594,515	9,358
Community Development Block Grant	95,729	47,546	37,559	105,716
Fuel Farm Phase 2	(2,578)	50,944	48,366	-
SIM Opioid Grant Award	-	60,000	-	60,000
Victim Assistance 16/17	(3,557)	3,557	-	-
VOCA 2018-2020	(14,708)	57,717	56,991	(13,982)
2018 EMPG Salary Ctr# 16411	-	19,651	-	19,651
H1N1 Grant	1,788	-	-	1,788
Local Health Department Trust Account	7,575	14,299	14,037	7,837
BT Grant Health	6,129	-	-	6,129
Local Emergency Planning	23,221	3,753	5,524	21,450
2016 PDM CFDA 97.047	(15,000)	16,738	1,738	-
Fulton Cty REMC Trust	-	1,500	1,107	393
Family Recovery Grant	-	36,000	12,222	23,778
PreTrial Service Program Grant	22,154	48,719	42,196	28,677
Circuit/Family Court Grant	1,000	-	-	1,000
Court Interpreter	1,335	2,341	2,716	960
Veterans' Court Grant 18-19	32,353	72,020	54,456	49,917
16-17 IDOC JDAI GR D25-17-578	(133)	-	-	(133)
IDOC JDAI Grant 17-18	1,478	-	1,424	54
17-CRG-009	(1,311)	2,500	1,394	(205)
CASA PROGRAM 2018 Grant	3,059	24,599	10,869	16,789
CRG 19-SA001-C66-001	-	-	2,145	(2,145)
Community Xs MG- HWY 2019	-	877,265	877,265	-
IDOC JDAI Grant 19-20	-	39,137	23,815	15,322
IPEP Safety Grant	-	727	-	727
Totals	<u>\$ 22,662,984</u>	<u>\$ 39,829,687</u>	<u>\$ 39,910,668</u>	<u>\$ 22,582,003</u>

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

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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:

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Contributions

Members' contributions are set by state statute at 3 percent of compensation for 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.

Funding Policy

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

PULASKI COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of reimbursable grants. The reimbursements for grant expenditures made by the County were not received by December 31, 2019. A cash deficit existed in one other fund, the Omitted Property Audits fund. Corrections were not made to this fund until 2020.

Note 8. Restatements

For the year ended December 31, 2019, certain changes have been made to some of the beginning balances of 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, 2018	New Fund	Prior Period Adjustment	Balance as of January 1, 2019
Emergency Medical Services	\$ 2,780	Not Reported	\$ (2,780)	\$ -
Recorder's Cashbook	6,641	Not Reported	(6,641)	-
Aviation Cash Book	1,447	Not Reported	(1,447)	-

Note 9. Holding Corporation

The County has entered into a capital lease with the Pulaski County Holding 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 2019 totaled \$517,294.

Note 10. Combined Funds

Funds related to settlement (Mill Creek Conservancy, Lake Bruce Conservancy, Welfare Excise Allocation) were reported individually in the prior financial statement, but were combined into the Settlement Fund in the current financial statement.

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OTHER INFORMATION - UNAUDITED

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.

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sheriff's Inmate Trust	Sheriff's Commissary	Clerk's Trust	General	Accident Report	Donation Animal Control
Cash and investments - beginning	\$ 19,824	\$ 21,957	\$ 408,582	\$ 2,543,376	\$ 9,176	\$ 865
Receipts:						
Taxes	-	-	-	2,817,296	-	-
Licenses and permits	-	-	-	33,755	-	-
Intergovernmental receipts	-	-	-	2,604,020	-	-
Charges for services	-	159,471	-	1,322,363	4,244	-
Fines and forfeits	-	-	-	53,968	-	-
Other receipts	488,651	-	1,443,459	841,854	-	-
Total receipts	488,651	159,471	1,443,459	7,673,256	4,244	-
Disbursements:						
Personal services	-	-	-	5,544,317	-	-
Supplies	-	-	-	173,081	-	-
Other services and charges	-	175,304	-	1,849,131	-	-
Capital outlay	-	-	-	193,735	-	-
Other disbursements	492,206	-	1,231,609	5,638	-	-
Total disbursements	492,206	175,304	1,231,609	7,765,902	-	-
Excess (deficiency) of receipts over disbursements	(3,555)	(15,833)	211,850	(92,646)	4,244	-
Cash and investments - ending	\$ 16,269	\$ 6,124	\$ 620,432	\$ 2,450,730	\$ 13,420	\$ 865

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Aviation	Campaign Finance Enforcement	LIT - Economic Development	City/Town Court Costs	Clerk's Record Perpetuation	Congressional School Interest
Cash and investments - beginning	\$ 99,631	\$ 425	\$ 1,690,275	\$ 23,064	\$ 65,670	\$ 3,338
Receipts:						
Taxes	100,583	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	8,427	-	510,301	-	-	-
Charges for services	67,065	-	-	-	-	-
Fines and forfeits	-	-	-	3,544	10,852	-
Other receipts	22,680	-	19,415	-	-	-
Total receipts	<u>198,755</u>	<u>-</u>	<u>529,716</u>	<u>3,544</u>	<u>10,852</u>	<u>-</u>
Disbursements:						
Personal services	29,407	-	124,303	-	-	-
Supplies	58,300	-	-	-	4,116	-
Other services and charges	15,457	-	399,855	-	-	-
Capital outlay	5,471	-	82,352	-	-	-
Other disbursements	35	-	-	-	-	-
Total disbursements	<u>108,670</u>	<u>-</u>	<u>606,510</u>	<u>-</u>	<u>4,116</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>90,085</u>	<u>-</u>	<u>(76,794)</u>	<u>3,544</u>	<u>6,736</u>	<u>-</u>
Cash and investments - ending	<u>\$ 189,716</u>	<u>\$ 425</u>	<u>\$ 1,613,481</u>	<u>\$ 26,608</u>	<u>\$ 72,406</u>	<u>\$ 3,338</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Congressional School Principal	Prisoner Reimbursement For Incarceration	Sales Disclosure County Share	Cumulative Bridge	Cumulative Building	Cumulative Capital Development
Cash and investments - beginning	\$ 25,910	\$ 5,150	\$ 30,244	\$ 2,468,931	\$ 185,338	\$ 1,850,278
Receipts:						
Taxes	-	-	-	211,316	124,575	154,104
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	25,205	10,437	12,911
Charges for services	-	-	1,925	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	686	19,265	-	127,060	-	13,720
Total receipts	686	19,265	1,925	363,581	135,012	180,735
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	1,000
Other services and charges	-	-	-	9,785	-	143,367
Capital outlay	-	-	-	282,297	155,000	198,242
Other disbursements	-	-	-	98	58	72
Total disbursements	-	-	-	292,180	155,058	342,681
Excess (deficiency) of receipts over disbursements	686	19,265	1,925	71,401	(20,046)	(161,946)
Cash and investments - ending	\$ 26,596	\$ 24,415	\$ 32,169	\$ 2,540,332	\$ 165,292	\$ 1,688,332

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Cumulative Jail	Drug Free Community	EMS Education Donations	Continue Education Sheriff	Firearms Training	General Drain Improvements
Cash and investments - beginning	\$ 196,099	\$ 8,329	\$ 139	\$ -	\$ -	\$ 1,403,319
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	4,345	-
Fines and forfeits	-	12,474	-	-	-	-
Other receipts	3,904	-	-	477	-	156,468
Total receipts	3,904	12,474	-	477	4,345	156,468
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	7,306	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	130,763
Total disbursements	-	7,306	-	-	-	130,763
Excess (deficiency) of receipts over disbursements	3,904	5,168	-	477	4,345	25,705
Cash and investments - ending	\$ 200,003	\$ 13,497	\$ 139	\$ 477	\$ 4,345	\$ 1,429,024

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	LIT Public Safety County Share
Cash and investments - beginning	\$ 90,978	\$ 14,164	\$ 85,397	\$ 93,674	\$ 337,275	\$ 694,699
Receipts:						
Taxes	176,250	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	14,766	-	-	33,139	226,778	509,660
Charges for services	31,557	2,200	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	163	-	1,872	-	1,372	-
Total receipts	<u>222,736</u>	<u>2,200</u>	<u>1,872</u>	<u>33,139</u>	<u>228,150</u>	<u>509,660</u>
Disbursements:						
Personal services	145,514	-	-	32,134	-	623,676
Supplies	3,014	-	-	-	159,563	-
Other services and charges	11,083	475	-	-	-	-
Capital outlay	-	-	-	-	100,250	-
Other disbursements	78	-	-	-	-	-
Total disbursements	<u>159,689</u>	<u>475</u>	<u>-</u>	<u>32,134</u>	<u>259,813</u>	<u>623,676</u>
Excess (deficiency) of receipts over disbursements	<u>63,047</u>	<u>1,725</u>	<u>1,872</u>	<u>1,005</u>	<u>(31,663)</u>	<u>(114,016)</u>
Cash and investments - ending	<u>\$ 154,025</u>	<u>\$ 15,889</u>	<u>\$ 87,269</u>	<u>\$ 94,679</u>	<u>\$ 305,612</u>	<u>\$ 580,683</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	MVH Restricted	Misdemeanant	Motor Vehicle Highway	Omitted Property Audits	Plat Book	Rainy Day
Cash and investments - beginning	\$ -	\$ 10,372	\$ 2,401,542	\$ -	\$ 25,091	\$ 931,009
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,751,887	-	1,758,961	-	-	-
Charges for services	-	10,233	-	-	8,667	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	46,449	39,687	-	-
Total receipts	1,751,887	10,233	1,805,410	39,687	8,667	-
Disbursements:						
Personal services	418,647	-	621,346	-	-	-
Supplies	599,380	-	889,586	-	-	-
Other services and charges	82,653	5,499	122,672	-	-	-
Capital outlay	87,437	-	129,772	-	6,000	-
Other disbursements	-	-	-	74,500	40	-
Total disbursements	1,188,117	5,499	1,763,376	74,500	6,040	-
Excess (deficiency) of receipts over disbursements	563,770	4,734	42,034	(34,813)	2,627	-
Cash and investments - ending	\$ 563,770	\$ 15,106	\$ 2,443,576	\$ (34,813)	\$ 27,718	\$ 931,009

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 177,548	\$ 683,469	\$ 5,663	\$ 30,291	\$ -	\$ 25,141
Receipts:						
Taxes	-	-	-	-	-	23,303
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	54,506	-	-	-	-
Charges for services	29,409	-	-	2,823	-	-
Fines and forfeits	-	-	653	27,496	-	-
Other receipts	-	-	-	-	27,406	993
Total receipts	<u>29,409</u>	<u>54,506</u>	<u>653</u>	<u>30,319</u>	<u>27,406</u>	<u>24,296</u>
Disbursements:						
Personal services	-	-	-	39,484	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	14,202
Capital outlay	-	161,541	-	-	-	-
Other disbursements	138,006	-	-	-	-	-
Total disbursements	<u>138,006</u>	<u>161,541</u>	<u>-</u>	<u>39,484</u>	<u>-</u>	<u>14,202</u>
Excess (deficiency) of receipts over disbursements	<u>(108,597)</u>	<u>(107,035)</u>	<u>653</u>	<u>(9,165)</u>	<u>27,406</u>	<u>10,094</u>
Cash and investments - ending	<u>\$ 68,951</u>	<u>\$ 576,434</u>	<u>\$ 6,316</u>	<u>\$ 21,126</u>	<u>\$ 27,406</u>	<u>\$ 35,235</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Unsafe Building	Guardian Ad Litem
Cash and investments - beginning	\$ 26,831	\$ 53,407	\$ 16,037	\$ 20,499	\$ 9,282	\$ 45,712
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	10,703	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	1,010
Other receipts	-	6,415	2,513	69,816	-	-
Total receipts	10,703	6,415	2,513	69,816	-	1,010
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	6,261	16,494	2,381	-	1,000
Total disbursements	-	6,261	16,494	2,381	-	1,000
Excess (deficiency) of receipts over disbursements	10,703	154	(13,981)	67,435	-	10
Cash and investments - ending	\$ 37,534	\$ 53,561	\$ 2,056	\$ 87,934	\$ 9,282	\$ 45,722

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Court Appointed Special Advocate (CASA)	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Probation ALCO Sens/Drug Screen	Supplemental Juvenile Probation Services
Cash and investments - beginning	\$ 900	\$ 2,698	\$ 5,869	\$ 250,312	\$ 274,814	\$ 40,319
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	2,200	-	-	-
Fines and forfeits	-	-	-	-	89,303	3,028
Other receipts	-	-	-	238,952	-	-
Total receipts	-	-	2,200	238,952	89,303	3,028
Disbursements:						
Personal services	-	-	-	-	12,745	-
Supplies	-	-	-	-	545	-
Other services and charges	-	-	-	132,469	26,706	-
Capital outlay	-	-	-	88,585	-	-
Other disbursements	-	-	-	-	5,747	-
Total disbursements	-	-	-	221,054	45,743	-
Excess (deficiency) of receipts over disbursements	-	-	2,200	17,898	43,560	3,028
Cash and investments - ending	\$ 900	\$ 2,698	\$ 8,069	\$ 268,210	\$ 318,374	\$ 43,347

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	County User Fee	Drainage Maintenance	Donations	Payroll Clearing	Settlement Fund	LIT-PropTax Oper Levie Replace
Cash and investments - beginning	\$ 168,912	\$ 1,974,954	\$ 94,475	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	8,271,045	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,253,681	951,031
Charges for services	-	-	-	-	-	-
Fines and forfeits	37,471	-	-	-	-	-
Other receipts	-	346,818	900	1,606,632	-	-
Total receipts	<u>37,471</u>	<u>346,818</u>	<u>900</u>	<u>1,606,632</u>	<u>9,524,726</u>	<u>951,031</u>
Disbursements:						
Personal services	15,163	-	-	1,606,632	-	-
Supplies	421	-	-	-	-	-
Other services and charges	2,629	-	-	-	-	-
Capital outlay	4,468	-	-	-	-	-
Other disbursements	1,983	622,109	1,118	-	9,524,726	951,031
Total disbursements	<u>24,664</u>	<u>622,109</u>	<u>1,118</u>	<u>1,606,632</u>	<u>9,524,726</u>	<u>951,031</u>
Excess (deficiency) of receipts over disbursements	<u>12,807</u>	<u>(275,291)</u>	<u>(218)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 181,719</u>	<u>\$ 1,699,663</u>	<u>\$ 94,257</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CVET Distribution	Weed Lien Collections	Delinquent Sewer Assessments	Financial Institution Tax	State Fines & Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ 589	\$ 25,717	\$ -	\$ 701	\$ 865
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	150,890	-	-	159,051	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	4,057	7,482
Other receipts	-	-	42,101	-	-	-
Total receipts	150,890	-	42,101	159,051	4,057	7,482
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	150,890	589	67,713	159,051	3,841	7,256
Total disbursements	150,890	589	67,713	159,051	3,841	7,256
Excess (deficiency) of receipts over disbursements	-	(589)	(25,612)	-	216	226
Cash and investments - ending	\$ -	\$ -	\$ 105	\$ -	\$ 917	\$ 1,091

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Special Death Benefits	Sales Disclosure State Share	Coroners Training & Con't Education	Interstate Compact State Share	Mortgage Recording Fees State Share	Sex and Violent Offender Admin State
Cash and investments - beginning	\$ 85	\$ 180	\$ 133	\$ 163	\$ 73	\$ 21
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	400	-	-
Charges for services	-	1,925	2,027	-	968	-
Fines and forfeits	-	-	-	-	-	73
Other receipts	1,660	-	-	-	-	-
Total receipts	1,660	1,925	2,027	400	968	73
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,345	1,730	1,694	463	865	77
Total disbursements	1,345	1,730	1,694	463	865	77
Excess (deficiency) of receipts over disbursements	315	195	333	(63)	103	(4)
Cash and investments - ending	\$ 400	\$ 375	\$ 466	\$ 100	\$ 176	\$ 17

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Title IV-D Incentive	Prosecutor IV-D Incentive	Clerk IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 47,570	\$ 49,832	\$ 28,605
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	15	-	79,392	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	263	-	5,029	7,564	5,029
Total receipts	15	263	79,392	5,029	7,564	5,029
Disbursements:						
Personal services	-	-	-	-	451	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,125	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	244	79,392	3,150	11,543	6,342
Total disbursements	-	244	79,392	3,150	13,119	6,342
Excess (deficiency) of receipts over disbursements	15	19	-	1,879	(5,555)	(1,313)
Cash and investments - ending	\$ 15	\$ 19	\$ -	\$ 49,449	\$ 44,277	\$ 27,292

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Treasurer's Report	IDOC JDAI Grant 18-19	LIT - Special Purpose	Jail Lease Rental	Reassessment	LOIT Special Distribution
Cash and investments - beginning	\$ 383,724	\$ 24,692	\$ 1,693,819	\$ 269,284	\$ 63,995	\$ 374,811
Receipts:						
Taxes	-	-	-	236,231	118,115	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	36,000	713,274	19,791	9,896	-
Charges for services	-	-	-	-	10	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	437,722	-	-	-	-	-
Total receipts	<u>437,722</u>	<u>36,000</u>	<u>713,274</u>	<u>256,022</u>	<u>128,021</u>	<u>-</u>
Disbursements:						
Personal services	-	-	660,884	-	540	-
Supplies	-	6,074	284,094	-	-	275,908
Other services and charges	-	46,680	345,625	256,794	73,750	-
Capital outlay	-	3,690	102,190	-	-	6,425
Other disbursements	383,724	4,248	-	108	55	-
Total disbursements	<u>383,724</u>	<u>60,692</u>	<u>1,392,793</u>	<u>256,902</u>	<u>74,345</u>	<u>282,333</u>
Excess (deficiency) of receipts over disbursements	<u>53,998</u>	<u>(24,692)</u>	<u>(679,519)</u>	<u>(880)</u>	<u>53,676</u>	<u>(282,333)</u>
Cash and investments - ending	<u>\$ 437,722</u>	<u>\$ -</u>	<u>\$ 1,014,300</u>	<u>\$ 268,404</u>	<u>\$ 117,671</u>	<u>\$ 92,478</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	DRMO Equipment Fund	Industrial Park Improvements	Airport Improvements	Title III Voting System	Sheriff ALCO Sensors	Certificate Sale Commissioners
Cash and investments - beginning	\$ 24,368	\$ 43,644	\$ 78,837	\$ 5	\$ 241	\$ 12,640
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	19,650	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	2,600
Total receipts	-	-	19,650	-	-	2,600
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,411	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	10,620	-	-	-	-	150
Total disbursements	12,031	-	-	-	-	150
Excess (deficiency) of receipts over disbursements	(12,031)	-	19,650	-	-	2,450
Cash and investments - ending	\$ 12,337	\$ 43,644	\$ 98,487	\$ 5	\$ 241	\$ 15,090

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	LIT - Property Tax Relief	LIT Certified Shares	LIT Public Safety	LIT Economic Development	Community Development Block Grant	Fuel Farm Phase 2
Cash and investments - beginning	\$ (319,012)	\$ 28,908	\$ 9,348	\$ 9,358	\$ 95,729	\$ (2,578)
Receipts:						
Taxes	3,741	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	3,328,610	594,395	594,515	-	50,944
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,805,630	-	-	-	47,546	-
Total receipts	<u>2,809,371</u>	<u>3,328,610</u>	<u>594,395</u>	<u>594,515</u>	<u>47,546</u>	<u>50,944</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	48,366
Other disbursements	2,436,523	3,328,610	594,395	594,515	37,559	-
Total disbursements	<u>2,436,523</u>	<u>3,328,610</u>	<u>594,395</u>	<u>594,515</u>	<u>37,559</u>	<u>48,366</u>
Excess (deficiency) of receipts over disbursements	<u>372,848</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,987</u>	<u>2,578</u>
Cash and investments - ending	<u>\$ 53,836</u>	<u>\$ 28,908</u>	<u>\$ 9,348</u>	<u>\$ 9,358</u>	<u>\$ 105,716</u>	<u>\$ -</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	SIM Opioid Grant Award	Victim Assistance 16/17	VOCA 2018-2020	2018 EMPG Salary Ct# 16411	H1N1 Grant	Local Health Department Trust Account
Cash and investments - beginning	\$ -	\$ (3,557)	\$ (14,708)	\$ -	\$ 1,788	\$ 7,575
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	60,000	-	57,717	19,651	-	14,299
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,557	-	-	-	-
Total receipts	60,000	3,557	57,717	19,651	-	14,299
Disbursements:						
Personal services	-	-	56,991	-	-	14,037
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	56,991	-	-	14,037
Excess (deficiency) of receipts over disbursements	60,000	3,557	726	19,651	-	262
Cash and investments - ending	\$ 60,000	\$ -	\$ (13,982)	\$ 19,651	\$ 1,788	\$ 7,837

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	BT Grant Health	Local Emergency Planning	2016 PDM CFDA 97.047	Fulton Cty REMC Trust	Family Recovery Grant	PreTrial Service Program Grant
Cash and investments - beginning	\$ 6,129	\$ 23,221	\$ (15,000)	\$ -	\$ -	\$ 22,154
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	3,753	-	1,500	36,000	48,719
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	16,738	-	-	-
Total receipts	-	3,753	16,738	1,500	36,000	48,719
Disbursements:						
Personal services	-	-	-	-	-	42,196
Supplies	-	-	-	-	277	-
Other services and charges	-	1,685	1,738	1,107	11,945	-
Capital outlay	-	3,839	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	5,524	1,738	1,107	12,222	42,196
Excess (deficiency) of receipts over disbursements	-	(1,771)	15,000	393	23,778	6,523
Cash and investments - ending	\$ 6,129	\$ 21,450	\$ -	\$ 393	\$ 23,778	\$ 28,677

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Circuit/Family Court Grant	Court Interpreter	Veterans' Court Grant 18-19	16-17 IDOC JDAI GR D25-17-578	IDOC JDAI Grant 17-18	17-CRG-009
Cash and investments - beginning	\$ 1,000	\$ 1,335	\$ 32,353	\$ (133)	\$ 1,478	\$ (1,311)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	2,341	72,000	-	-	2,500
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	20	-	-	-
Total receipts	-	2,341	72,020	-	-	2,500
Disbursements:						
Personal services	-	2,716	9,167	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	45,289	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,424	1,394
Total disbursements	-	2,716	54,456	-	1,424	1,394
Excess (deficiency) of receipts over disbursements	-	(375)	17,564	-	(1,424)	1,106
Cash and investments - ending	\$ 1,000	\$ 960	\$ 49,917	\$ (133)	\$ 54	\$ (205)

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CASA PROGRAM 2018 Grant	CRG 19-SA001-C66-001	Community Xs MG- HWY 2019	IDOC JDAI Grant 19-20	IPEP Safety Grant	Totals
Cash and investments - beginning	\$ 3,059	\$ -	\$ -	\$ -	\$ -	\$ 22,662,984
Receipts:						
Taxes	-	-	-	-	-	12,236,559
Licenses and permits	-	-	-	-	-	33,755
Intergovernmental receipts	24,324	-	877,265	39,137	727	16,722,816
Charges for services	-	-	-	-	-	1,681,785
Fines and forfeits	-	-	-	-	-	251,411
Other receipts	275	-	-	-	-	8,903,361
Total receipts	24,599	-	877,265	39,137	727	39,829,687
Disbursements:						
Personal services	-	-	-	-	-	10,000,350
Supplies	-	-	877,265	-	-	3,332,624
Other services and charges	10,869	-	-	-	-	3,796,611
Capital outlay	-	2,145	-	-	-	1,661,805
Other disbursements	-	-	-	23,815	-	21,119,278
Total disbursements	10,869	2,145	877,265	23,815	-	39,910,668
Excess (deficiency) of receipts over disbursements	13,730	(2,145)	-	15,322	727	(80,981)
Cash and investments - ending	\$ 16,789	\$ (2,145)	\$ -	\$ 15,322	\$ 727	\$ 22,582,003

PULASKI COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 752,379</u>	<u>\$ 206,336</u>

PULASKI COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Pulaski County Holding Corporation	Pulaski County Jail Building	\$ 521,000	06/30/11	06/30/21
US Bank	Lease of Lanier Printer/copier	<u>6,084</u>	05/01/18	05/01/23
Total governmental activities		<u>527,084</u>		
Total of annual lease payments		<u>\$ 527,084</u>		

PULASKI COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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.

	Ending Balance
Governmental activities:	
Land	\$ 3,948,021
Infrastructure	38,659,582
Buildings	10,085,464
Improvements other than buildings	2,907,708
Machinery, equipment, and vehicles	7,795,158
Books and other	<u>433,400</u>
Total governmental activities	<u>63,829,333</u>
Total capital assets	<u><u>\$ 63,829,333</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/>.