

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

FINANCIAL STATEMENT AUDIT REPORT

OF

PULASKI COUNTY, INDIANA

January 1, 2020 to December 31, 2020



**FILED**  
10/28/2021



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 .....	16-36
Schedule of Payables and Receivables .....	37
Schedule of Leases and Debt .....	38
Schedule of Capital Assets.....	39
Other Reports.....	40

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Laura M. Wheeler	01-01-20 to 12-31-21
County Treasurer	Teresa L. Bryant	01-01-20 to 12-31-21
Clerk of the Circuit Court	JoLynn Behny	01-01-20 to 12-31-21
County Sheriff	Jeffery K. Richwine	01-01-20 to 12-31-21
County Recorder	Susan J. Fox	01-01-20 to 12-31-21
President of the Board of County Commissioners	Kenneth R. Becker Charles R. Mellon	01-01-20 to 12-31-20 01-01-21 to 12-31-21
President of the County Council	Kenneth Boswell	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, 2020, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, 2020.

***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, 2020, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

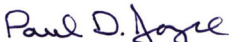
***Other Matters***

*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.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated October 14, 2021, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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.

  
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, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Sheriff's Inmate Trust Fund	\$ 16,268	\$ 441,633	\$ 434,608	\$ 23,293
Sheriff's Commissary	6,124	162,970	136,184	32,910
Clerk's Trust Fund	620,432	1,185,089	1,317,878	487,643
General	2,450,730	8,080,521	7,443,424	3,087,827
Accident Report	13,419	3,380	-	16,799
Donation Animal Control	865	-	-	865
Aviation	189,715	212,828	97,550	304,993
Campaign Finance Enforcement	425	-	-	425
LIT - Economic Development	1,613,482	609,161	591,954	1,630,689
City/Town Court Costs	26,608	2,848	-	29,456
Clerk's Perpetuation Fund	72,406	7,773	1,997	78,182
Congressional School Interest	3,338	-	3,338	-
Congressional School Principal	26,596	621	27,217	-
Prisoner Reimbursement For Incarceration	24,415	2,644	15,834	11,225
Sales Disclosure County Share	32,169	2,235	5	34,399
Cumulative Bridge	2,540,331	289,766	419,132	2,410,965
Cumulative Building	165,292	135,559	96,000	204,851
Cumulative Capital Development	1,688,331	103,689	295,882	1,496,138
Cumulative Jail	200,004	33,483	-	233,487
Drug Free Community	13,497	9,661	14,000	9,158
EMS Education Donations	139	-	-	139
Continue Education Sheriff	477	771	-	1,248
Firearms Training	4,345	8,550	-	12,895
General Drain Improvements	1,429,023	192,226	181,653	1,439,596
Health	154,026	227,904	160,845	221,085
Identification Security Protection	15,889	2,448	475	17,862
Levy Excess	87,269	-	87,269	-
Local Health Maintenance	94,679	16,570	54,840	56,409
Local Road and Street	305,612	219,697	234,058	291,251
LIT Public Safety County Share	580,683	518,057	609,059	489,681
MVH Restricted	563,770	1,673,093	1,380,447	856,416
Misdemeanant	15,107	10,233	7,984	17,356
Motor Vehicle Highway	2,443,576	1,719,875	1,495,460	2,667,991
Omitted Property Audits	(34,813)	34,813	-	-
Plat Book	27,718	15,060	4,000	38,778
Rainy Day	931,009	-	-	931,009
Recorder's Records Perpetuation	68,952	34,150	4,919	98,183
Riverboat	576,434	54,506	57,177	573,763
Sex and Violent Offender Administration	6,315	833	1,385	5,763
Sheriff's Pension Trust	21,126	22,450	30,000	13,576
Supplemental Public Defender Services	27,406	33,380	-	60,786
Surplus Tax	35,236	27,704	35,817	27,123
Surveyor's Corner Perpetuation	37,534	11,905	-	49,439
Tax Sale Fees	53,561	7,779	8,083	53,257
Tax Sale Redemption	2,056	13,662	15,718	-
Tax Sale Surplus	87,934	79,304	96,730	70,508
Unsafe Building	9,282	-	-	9,282
Guardian Ad Litem	45,722	-	-	45,722
Court Appointed Special Advocate (CASA)	900	-	-	900
Auditors Ineligible Deductions	2,698	-	-	2,698
County Elected Officials Training	8,069	2,448	-	10,517
Statewide 911	268,210	375,881	406,836	237,255
Supplemental Adult Probation Services	318,374	61,468	46,849	332,993
Supplemental Juvenile Probation Services	43,348	1,642	6,875	38,115
County User Fee	181,718	34,427	14,596	201,549
Drainage Maintenance	1,699,663	346,269	240,413	1,805,519
Donations	94,256	1,476	877	94,855
Payroll Clearing	-	1,549,180	1,549,180	-
Settlement Fund	-	11,631,752	11,631,752	-
LIT-PropTax Oper Levie Replace	-	951,056	951,056	-
CVET Distribution	-	143,498	143,498	-
Delinquent Sewer Assessments	105	-	105	-
Financial Institution Tax	-	172,704	172,704	-
State Fines & Forfeitures	917	1,531	2,334	114

PULASKI COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Infraction Judgements	1,091	5,830	6,486	435
Special Death Benefits	400	1,130	1,420	110
Sales Disclosure State Share	375	1,925	2,090	210
Coroners Training & Con't Education	466	1,858	1,981	343
Interstate Compact State Share	100	616	653	63
Mortgage Recording Fees State Share	175	1,300	1,350	125
Sex and Violent Offender Admin State	16	93	99	10
Inheritance Tax	15	-	-	15
Education Plate Fees Agency	19	225	244	-
Riverboat Revenue Sharing	-	79,392	79,392	-
Title IV-D Incentive	49,449	4,953	3,150	51,252
Prosecutor IV-D Incentive	44,276	7,463	5,703	46,036
Clerk IV-D Incentive	27,293	4,953	10,237	22,009
Treasurer's Report	437,722	450,136	437,722	450,136
LIT - Special Purpose	1,014,300	713,292	1,061,585	666,007
Jail Lease Rental	268,404	35,675	259,000	45,079
Reassessment	117,671	160,662	117,967	160,366
LOIT Special Distribution	92,478	-	-	92,478
DRMO Equipment Fund	12,337	-	-	12,337
Industrial Park Improvements	43,644	-	-	43,644
Airport Improvements	98,487	20,440	15,581	103,346
Title III Voting System	5	-	5	-
Sheriff ALCO Sensors	241	-	-	241
Veterans' Court Drug Screening	-	30	-	30
Certificate Sale Commissioners	15,090	3,175	-	18,265
LIT - Property Tax Relief	53,836	2,814,960	2,800,124	68,672
LIT Certified Shares	28,908	3,328,696	3,357,604	-
LIT Public Safety	9,348	594,410	603,758	-
LIT Economic Development	9,358	594,410	603,768	-
Community Development Block Grant	105,716	105,335	40,000	171,051
Fuel Farm Phase 2	-	86,284	79,816	6,468
SIM Opioid Grant Award	60,000	60,000	70,000	50,000
VOCA 2018-2020	(13,982)	56,128	57,526	(15,380)
2018 EMPG Salary Ctrt# 16411	19,651	-	19,651	-
CARES Relief Fund	-	159,000	159,000	-
CARES Relief Fund - OCRA	-	250,000	250,000	-
CARES - Election	-	2,133	895	1,238
CARES Relief Fund - Aviation	-	20,000	7,600	12,400
H1N1 Grant	1,788	-	-	1,788
Local Health Department Trust Account	7,837	30,869	14,053	24,653
BT Grant Health	6,129	-	-	6,129
Local Emergency Planning	21,450	4,038	191	25,297
Fulton Cty REMC Trust	393	-	-	393
Family Recovery Grant	23,778	82,000	35,690	70,088
PreTrial Service Program Grant	28,677	58,463	34,797	52,343
Circuit/Family Court Grant	1,000	-	-	1,000
Court Interpreter	960	2,163	2,163	960
Veterans' Court Grant 18-19	49,917	46,200	71,548	24,569
IDOC JDAI Grant 19-20	15,322	30,438	44,253	1,507
IDOC JDAI Grant 20-21	-	36,554	1,548	35,006
16-17 IDOC JDAI GR D25-17-578	(133)	133	-	-
IDOC JDAI Grant 17-18	54	-	54	-
17-CRG-009	(206)	-	-	(206)
CASA PROGRAM 2018 Grant	16,789	19,284	12,490	23,583
CRG 19-SA001-C66-001	(2,145)	2,145	-	-
Community Xs MG- HWY 2020	-	397,500	397,500	-
IPEP Safety Grant	727	-	-	727
Totals	<u>\$ 22,581,998</u>	<u>\$ 41,756,454</u>	<u>\$ 41,196,691</u>	<u>\$ 23,141,761</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.

PULASKI COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

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

*Contributions*

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

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

PULASKI COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of reimbursable grants. The reimbursements for grant expenditures made by the County were not received by December 31, 2020.

**Note 8. 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 2020 totaled \$518,000.

**Note 9. Subsequent Events**

On June 14, 2021, the County issued General Obligation Bonds of 2021 in the amount of \$5,575,000. The proceeds will be used for the renovation and expansion to the existing Pulaski County Justice Center.

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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, 2020

	Sheriff's Inmate Trust Fund	Sheriff's Commissary	Clerk's Trust Fund	General	Accident Report	Donation Animal Control
Cash and investments - beginning	\$ 16,268	\$ 6,124	\$ 620,432	\$ 2,450,730	\$ 13,419	\$ 865
Receipts:						
Taxes	-	-	-	2,827,609	-	-
Licenses and permits	-	-	-	41,699	-	-
Intergovernmental receipts	-	-	-	2,868,464	-	-
Charges for services	-	162,970	-	1,199,387	3,380	-
Fines and forfeits	-	-	-	42,911	-	-
Other receipts	441,633	-	1,185,089	1,100,451	-	-
Total receipts	441,633	162,970	1,185,089	8,080,521	3,380	-
Disbursements:						
Personal services	-	-	-	5,330,835	-	-
Supplies	-	-	-	176,559	-	-
Other services and charges	-	136,184	-	1,800,452	-	-
Capital outlay	-	-	-	134,872	-	-
Other disbursements	434,608	-	1,317,878	706	-	-
Total disbursements	434,608	136,184	1,317,878	7,443,424	-	-
Excess (deficiency) of receipts over disbursements	7,025	26,786	(132,789)	637,097	3,380	-
Cash and investments - ending	\$ 23,293	\$ 32,910	\$ 487,643	\$ 3,087,827	\$ 16,799	\$ 865

PULASKI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Aviation	Campaign Finance Enforcement	LIT - Economic Development	City/Town Court Costs	Clerk's Perpetuation Fund	Congressional School Interest
Cash and investments - beginning	\$ 189,715	\$ 425	\$ 1,613,482	\$ 26,608	\$ 72,406	\$ 3,338
Receipts:						
Taxes	148,403	-	66,295	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	12,259	-	515,598	-	-	-
Charges for services	43,190	-	-	-	-	-
Fines and forfeits	-	-	-	2,848	7,763	-
Other receipts	8,976	-	27,268	-	10	-
Total receipts	<u>212,828</u>	<u>-</u>	<u>609,161</u>	<u>2,848</u>	<u>7,773</u>	<u>-</u>
Disbursements:						
Personal services	32,767	-	73,005	-	-	-
Supplies	33,222	-	-	-	1,997	-
Other services and charges	26,849	-	500,929	-	-	-
Capital outlay	4,712	-	18,020	-	-	-
Other disbursements	-	-	-	-	-	3,338
Total disbursements	<u>97,550</u>	<u>-</u>	<u>591,954</u>	<u>-</u>	<u>1,997</u>	<u>3,338</u>
Excess (deficiency) of receipts over disbursements	<u>115,278</u>	<u>-</u>	<u>17,207</u>	<u>2,848</u>	<u>5,776</u>	<u>(3,338)</u>
Cash and investments - ending	<u>\$ 304,993</u>	<u>\$ 425</u>	<u>\$ 1,630,689</u>	<u>\$ 29,456</u>	<u>\$ 78,182</u>	<u>\$ -</u>

PULASKI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Congressional School Principal	Prisoner Reimbursement For Incarceration	Sales Disclosure County Share	Cumulative Bridge	Cumulative Building	Cumulative Capital Development
Cash and investments - beginning	\$ 26,596	\$ 24,415	\$ 32,169	\$ 2,540,331	\$ 165,292	\$ 1,688,331
Receipts:						
Taxes	-	-	-	212,402	125,215	84,891
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	17,546	10,344	5,969
Charges for services	-	-	2,235	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	621	2,644	-	59,818	-	12,829
Total receipts	621	2,644	2,235	289,766	135,559	103,689
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	11,649	-	-	-	-
Other services and charges	-	-	-	4,742	-	161,077
Capital outlay	-	4,185	-	414,390	96,000	134,805
Other disbursements	27,217	-	5	-	-	-
Total disbursements	27,217	15,834	5	419,132	96,000	295,882
Excess (deficiency) of receipts over disbursements	(26,596)	(13,190)	2,230	(129,366)	39,559	(192,193)
Cash and investments - ending	\$ -	\$ 11,225	\$ 34,399	\$ 2,410,965	\$ 204,851	\$ 1,496,138

PULASKI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Cumulative Jail	Drug Free Community	EMS Education Donations	Continue Education Sheriff	Firearms Training	General Drain Improvements
Cash and investments - beginning	\$ 200,004	\$ 13,497	\$ 139	\$ 477	\$ 4,345	\$ 1,429,023
Receipts:						
Taxes	26,030	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,560	-	-	-	-	-
Charges for services	-	-	-	-	8,550	-
Fines and forfeits	-	9,661	-	-	-	-
Other receipts	4,893	-	-	771	-	192,226
Total receipts	33,483	9,661	-	771	8,550	192,226
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	14,000	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	181,653
Total disbursements	-	14,000	-	-	-	181,653
Excess (deficiency) of receipts over disbursements	33,483	(4,339)	-	771	8,550	10,573
Cash and investments - ending	\$ 233,487	\$ 9,158	\$ 139	\$ 1,248	\$ 12,895	\$ 1,439,596

PULASKI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	LIT Public Safety County Share
Cash and investments - beginning	\$ 154,026	\$ 15,889	\$ 87,269	\$ 94,679	\$ 305,612	\$ 580,683
Receipts:						
Taxes	182,722	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	15,094	-	-	16,570	218,455	508,709
Charges for services	29,267	2,448	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	821	-	-	-	1,242	9,348
Total receipts	<u>227,904</u>	<u>2,448</u>	<u>-</u>	<u>16,570</u>	<u>219,697</u>	<u>518,057</u>
Disbursements:						
Personal services	149,625	-	-	45,129	-	609,059
Supplies	2,342	-	-	-	171,503	-
Other services and charges	8,878	475	-	190	-	-
Capital outlay	-	-	-	9,521	62,555	-
Other disbursements	-	-	87,269	-	-	-
Total disbursements	<u>160,845</u>	<u>475</u>	<u>87,269</u>	<u>54,840</u>	<u>234,058</u>	<u>609,059</u>
Excess (deficiency) of receipts over disbursements	<u>67,059</u>	<u>1,973</u>	<u>(87,269)</u>	<u>(38,270)</u>	<u>(14,361)</u>	<u>(91,002)</u>
Cash and investments - ending	\$ <u>221,085</u>	\$ <u>17,862</u>	\$ <u>-</u>	\$ <u>56,409</u>	\$ <u>291,251</u>	\$ <u>489,681</u>

PULASKI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	MVH Restricted	Misdemeanant	Motor Vehicle Highway	Omitted Property Audits	Plat Book	Rainy Day
Cash and investments - beginning	\$ 563,770	\$ 15,107	\$ 2,443,576	\$ (34,813)	\$ 27,718	\$ 931,009
Receipts:						
Taxes	-	-	-	34,813	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,673,093	-	1,673,093	-	-	-
Charges for services	-	10,233	-	-	15,060	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	46,782	-	-	-
Total receipts	<u>1,673,093</u>	<u>10,233</u>	<u>1,719,875</u>	<u>34,813</u>	<u>15,060</u>	<u>-</u>
Disbursements:						
Personal services	480,814	-	520,874	-	-	-
Supplies	695,135	7,984	753,050	-	-	-
Other services and charges	83,505	-	90,462	-	-	-
Capital outlay	120,993	-	131,074	-	4,000	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,380,447</u>	<u>7,984</u>	<u>1,495,460</u>	<u>-</u>	<u>4,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>292,646</u>	<u>2,249</u>	<u>224,415</u>	<u>34,813</u>	<u>11,060</u>	<u>-</u>
Cash and investments - ending	<u>\$ 856,416</u>	<u>\$ 17,356</u>	<u>\$ 2,667,991</u>	<u>\$ -</u>	<u>\$ 38,778</u>	<u>\$ 931,009</u>

PULASKI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 68,952	\$ 576,434	\$ 6,315	\$ 21,126	\$ 27,406	\$ 35,236
Receipts:						
Taxes	-	-	-	-	-	27,704
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	54,506	-	-	-	-
Charges for services	34,150	-	-	2,030	-	-
Fines and forfeits	-	-	833	20,420	-	-
Other receipts	-	-	-	-	33,380	-
Total receipts	34,150	54,506	833	22,450	33,380	27,704
Disbursements:						
Personal services	-	49,777	-	30,000	-	-
Supplies	-	2,400	-	-	-	-
Other services and charges	-	5,000	-	-	-	35,817
Capital outlay	-	-	-	-	-	-
Other disbursements	4,919	-	1,385	-	-	-
Total disbursements	4,919	57,177	1,385	30,000	-	35,817
Excess (deficiency) of receipts over disbursements	29,231	(2,671)	(552)	(7,550)	33,380	(8,113)
Cash and investments - ending	\$ 98,183	\$ 573,763	\$ 5,763	\$ 13,576	\$ 60,786	\$ 27,123

PULASKI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Unsafe Building	Guardian Ad Litem
Cash and investments - beginning	\$ 37,534	\$ 53,561	\$ 2,056	\$ 87,934	\$ 9,282	\$ 45,722
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	11,905	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	7,779	13,662	79,304	-	-
Total receipts	11,905	7,779	13,662	79,304	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	8,083	15,718	96,730	-	-
Total disbursements	-	8,083	15,718	96,730	-	-
Excess (deficiency) of receipts over disbursements	11,905	(304)	(2,056)	(17,426)	-	-
Cash and investments - ending	\$ 49,439	\$ 53,257	\$ -	\$ 70,508	\$ 9,282	\$ 45,722

PULASKI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Court Appointed Special Advocate (CASA)	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services
Cash and investments - beginning	\$ 900	\$ 2,698	\$ 8,069	\$ 268,210	\$ 318,374	\$ 43,348
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	2,448	-	-	-
Fines and forfeits	-	-	-	-	61,468	1,642
Other receipts	-	-	-	375,881	-	-
Total receipts	-	-	2,448	375,881	61,468	1,642
Disbursements:						
Personal services	-	-	-	-	22,031	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	406,836	20,488	6,875
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	4,330	-
Total disbursements	-	-	-	406,836	46,849	6,875
Excess (deficiency) of receipts over disbursements	-	-	2,448	(30,955)	14,619	(5,233)
Cash and investments - ending	\$ 900	\$ 2,698	\$ 10,517	\$ 237,255	\$ 332,993	\$ 38,115

PULASKI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	County User Fee	Drainage Maintenance	Donations	Payroll Clearing	Settlement Fund	LIT-PropTax Oper Levie Replace
Cash and investments - beginning	\$ 181,718	\$ 1,699,663	\$ 94,256	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	10,192,764	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,422,013	951,056
Charges for services	-	-	-	-	-	-
Fines and forfeits	34,427	-	-	-	-	-
Other receipts	-	346,269	1,476	1,549,180	16,975	-
Total receipts	<u>34,427</u>	<u>346,269</u>	<u>1,476</u>	<u>1,549,180</u>	<u>11,631,752</u>	<u>951,056</u>
Disbursements:						
Personal services	7,991	-	-	1,549,180	-	-
Supplies	500	-	-	-	-	-
Other services and charges	1,941	-	-	-	-	-
Capital outlay	1,705	-	-	-	-	-
Other disbursements	2,459	240,413	877	-	11,631,752	951,056
Total disbursements	<u>14,596</u>	<u>240,413</u>	<u>877</u>	<u>1,549,180</u>	<u>11,631,752</u>	<u>951,056</u>
Excess (deficiency) of receipts over disbursements	<u>19,831</u>	<u>105,856</u>	<u>599</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 201,549</u>	<u>\$ 1,805,519</u>	<u>\$ 94,855</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, 2020

	CVET Distribution	Delinquent Sewer Assessments	Financial Institution Tax	State Fines & Forfeitures	Infraction Judgements	Special Death Benefits
Cash and investments - beginning	\$ -	\$ 105	\$ -	\$ 917	\$ 1,091	\$ 400
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	143,498	-	172,704	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	1,531	5,830	-
Other receipts	-	-	-	-	-	1,130
Total receipts	143,498	-	172,704	1,531	5,830	1,130
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	143,498	105	172,704	2,334	6,486	1,420
Total disbursements	143,498	105	172,704	2,334	6,486	1,420
Excess (deficiency) of receipts over disbursements	-	(105)	-	(803)	(656)	(290)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 114	\$ 435	\$ 110

PULASKI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Sales Disclosure State Share	Coroners Training & Con't Education	Interstate Compact State Share	Mortgage Recording Fees State Share	Sex and Violent Offender Admin State	Inheritance Tax
Cash and investments - beginning	\$ 375	\$ 466	\$ 100	\$ 175	\$ 16	\$ 15
Receipts:						
Taxes	-	-	63	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	553	-	-	-
Charges for services	1,925	1,858	-	1,300	-	-
Fines and forfeits	-	-	-	-	93	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>1,925</u>	<u>1,858</u>	<u>616</u>	<u>1,300</u>	<u>93</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,090	1,981	653	1,350	99	-
Total disbursements	<u>2,090</u>	<u>1,981</u>	<u>653</u>	<u>1,350</u>	<u>99</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(165)</u>	<u>(123)</u>	<u>(37)</u>	<u>(50)</u>	<u>(6)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 210</u>	<u>\$ 343</u>	<u>\$ 63</u>	<u>\$ 125</u>	<u>\$ 10</u>	<u>\$ 15</u>

PULASKI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Education Plate Fees Agency	Riverboat Revenue Sharing	Title IV-D Incentive	Prosecutor IV-D Incentive	Clerk IV-D Incentive	Treasurer's Report
Cash and investments - beginning	\$ 19	\$ -	\$ 49,449	\$ 44,276	\$ 27,293	\$ 437,722
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	79,392	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	225	-	4,953	7,463	4,953	450,136
Total receipts	225	79,392	4,953	7,463	4,953	450,136
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	244	79,392	3,150	5,703	10,237	437,722
Total disbursements	244	79,392	3,150	5,703	10,237	437,722
Excess (deficiency) of receipts over disbursements	(19)	-	1,803	1,760	(5,284)	12,414
Cash and investments - ending	\$ -	\$ -	\$ 51,252	\$ 46,036	\$ 22,009	\$ 450,136

PULASKI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	LIT - Special Purpose	Jail Lease Rental	Reassessment	LOIT Special Distribution	DRMO Equipment Fund	Industrial Park Improvements
Cash and investments - beginning	\$ 1,014,300	\$ 268,404	\$ 117,671	\$ 92,478	\$ 12,337	\$ 43,644
Receipts:						
Taxes	-	33,331	148,403	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	713,292	2,344	12,259	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>713,292</u>	<u>35,675</u>	<u>160,662</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	608,729	-	13,217	-	-	-
Supplies	213,041	-	-	-	-	-
Other services and charges	231,988	259,000	104,750	-	-	-
Capital outlay	7,827	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,061,585</u>	<u>259,000</u>	<u>117,967</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(348,293)</u>	<u>(223,325)</u>	<u>42,695</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 666,007</u>	<u>\$ 45,079</u>	<u>\$ 160,366</u>	<u>\$ 92,478</u>	<u>\$ 12,337</u>	<u>\$ 43,644</u>

PULASKI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Airport Improvements	Title III Voting System	Sheriff ALCO Sensors	Veterans' Court Drug Screening	Certificate Sale Commissioners	LIT - Property Tax Relief
Cash and investments - beginning	\$ 98,487	\$ 5	\$ 241	\$ -	\$ 15,090	\$ 53,836
Receipts:						
Taxes	-	-	-	-	-	9,345
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	20,440	-	-	-	-	-
Fines and forfeits	-	-	-	30	-	-
Other receipts	-	-	-	-	3,175	2,805,615
Total receipts	<u>20,440</u>	<u>-</u>	<u>-</u>	<u>30</u>	<u>3,175</u>	<u>2,814,960</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	15,581	-	-	-	-	-
Other disbursements	-	5	-	-	-	2,800,124
Total disbursements	<u>15,581</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,800,124</u>
Excess (deficiency) of receipts over disbursements	<u>4,859</u>	<u>(5)</u>	<u>-</u>	<u>30</u>	<u>3,175</u>	<u>14,836</u>
Cash and investments - ending	<u>\$ 103,346</u>	<u>\$ -</u>	<u>\$ 241</u>	<u>\$ 30</u>	<u>\$ 18,265</u>	<u>\$ 68,672</u>

PULASKI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	LIT Certified Shares	LIT Public Safety	LIT Economic Development	Community Development Block Grant	Fuel Farm Phase 2	SIM Opioid Grant Award
Cash and investments - beginning	\$ 28,908	\$ 9,348	\$ 9,358	\$ 105,716	\$ -	\$ 60,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,328,696	594,410	594,410	-	86,284	60,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	105,335	-	-
Total receipts	3,328,696	594,410	594,410	105,335	86,284	60,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	70,000
Capital outlay	-	-	-	-	63,556	-
Other disbursements	3,357,604	603,758	603,768	40,000	16,260	-
Total disbursements	3,357,604	603,758	603,768	40,000	79,816	70,000
Excess (deficiency) of receipts over disbursements	(28,908)	(9,348)	(9,358)	65,335	6,468	(10,000)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 171,051	\$ 6,468	\$ 50,000

PULASKI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	VOCA 2018-2020	2018 EMPG Salary Crt# 16411	CARES Relief Fund	CARES Relief Fund - OCRA	CARES - Election	CARES Relief Fund - Aviation
Cash and investments - beginning	\$ (13,982)	\$ 19,651	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	56,128	-	159,000	250,000	2,133	20,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>56,128</u>	<u>-</u>	<u>159,000</u>	<u>250,000</u>	<u>2,133</u>	<u>20,000</u>
Disbursements:						
Personal services	56,914	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	612	-	-	-	-	-
Other disbursements	-	19,651	159,000	250,000	895	7,600
Total disbursements	<u>57,526</u>	<u>19,651</u>	<u>159,000</u>	<u>250,000</u>	<u>895</u>	<u>7,600</u>
Excess (deficiency) of receipts over disbursements	<u>(1,398)</u>	<u>(19,651)</u>	<u>-</u>	<u>-</u>	<u>1,238</u>	<u>12,400</u>
Cash and investments - ending	<u>\$ (15,380)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,238</u>	<u>\$ 12,400</u>

PULASKI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	H1N1 Grant	Local Health Department Trust Account	BT Grant Health	Local Emergency Planning	Fulton Cty REMC Trust
Cash and investments - beginning	\$ 1,788	\$ 7,837	\$ 6,129	\$ 21,450	\$ 393
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	30,869	-	4,038	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	30,869	-	4,038	-
Disbursements:					
Personal services	-	14,053	-	-	-
Supplies	-	-	-	38	-
Other services and charges	-	-	-	153	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	14,053	-	191	-
Excess (deficiency) of receipts over disbursements	-	16,816	-	3,847	-
Cash and investments - ending	\$ 1,788	\$ 24,653	\$ 6,129	\$ 25,297	\$ 393

PULASKI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Family Recovery Grant	PreTrial Service Program Grant	Circuit/Family Court Grant	Court Interpreter	Veterans' Court Grant 18-19
Cash and investments - beginning	\$ 23,778	\$ 28,677	\$ 1,000	\$ 960	\$ 49,917
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	82,000	58,463	-	2,163	46,200
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	82,000	58,463	-	2,163	46,200
Disbursements:					
Personal services	916	34,797	-	2,163	17,797
Supplies	1,971	-	-	-	-
Other services and charges	32,803	-	-	-	53,751
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	35,690	34,797	-	2,163	71,548
Excess (deficiency) of receipts over disbursements	46,310	23,666	-	-	(25,348)
Cash and investments - ending	\$ 70,088	\$ 52,343	\$ 1,000	\$ 960	\$ 24,569

PULASKI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	IDOC JDAI Grant 19-20	IDOC JDAI Grant 20-21	16-17 IDOC JDAI GR D25-17-578	IDOC JDAI Grant 17-18	17-CRG-009
Cash and investments - beginning	\$ 15,322	\$ -	\$ (133)	\$ 54	\$ (206)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	30,438	36,554	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	133	-	-
Total receipts	30,438	36,554	133	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	2,844	-	-	-	-
Other services and charges	41,409	1,548	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	54	-
Total disbursements	44,253	1,548	-	54	-
Excess (deficiency) of receipts over disbursements	(13,815)	35,006	133	(54)	-
Cash and investments - ending	\$ 1,507	\$ 35,006	\$ -	\$ -	\$ (206)

PULASKI COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	CASA PROGRAM 2018 Grant	CRG 19-SA001-C66-001	Community Xs MG- HWY 2020	IPEP Safety Grant	Totals
Cash and investments - beginning	\$ 16,789	\$ (2,145)	\$ -	\$ 727	\$ 22,581,998
Receipts:					
Taxes	-	-	-	-	14,119,990
Licenses and permits	-	-	-	-	41,699
Intergovernmental receipts	19,184	2,145	397,500	-	16,949,986
Charges for services	-	-	-	-	1,552,776
Fines and forfeits	-	-	-	-	189,457
Other receipts	100	-	-	-	8,902,546
Total receipts	19,284	2,145	397,500	-	41,756,454
Disbursements:					
Personal services	-	-	-	-	9,649,673
Supplies	-	-	-	-	2,074,235
Other services and charges	12,490	-	-	-	4,112,592
Capital outlay	-	-	397,500	-	1,621,908
Other disbursements	-	-	-	-	23,738,283
Total disbursements	12,490	-	397,500	-	41,196,691
Excess (deficiency) of receipts over disbursements	6,794	2,145	-	-	559,763
Cash and investments - ending	\$ 23,583	\$ -	\$ -	\$ 727	\$ 23,141,761

PULASKI COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 429,570</u>	<u>\$ 251,707</u>

PULASKI COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Pulaski County Holding Corporation	Pulaski County Jail Building	\$ 518,000	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>524,084</u>		
Total of annual lease payments		<u>\$ 524,084</u>		

PULASKI COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2020

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	3,054,608
Machinery, equipment, and vehicles	8,294,557
Books and other	<u>182,600</u>
Total governmental activities	<u>64,224,832</u>
Total capital assets	<u>\$ 64,224,832</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/>.