

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

FINANCIAL STATEMENT AUDIT REPORT

OF

RUSH COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
03/02/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jodi Harr Tammy Justice	01-01-19 to 12-31-20 01-01-21 to 12-31-22
County Treasurer	Cindra Humphrey Jodi Harr	01-01-19 to 12-31-20 01-01-21 to 12-31-22
Clerk of the Circuit Court	Angela Buckley	01-01-19 to 12-31-22
County Sheriff	Allan Rice	01-01-19 to 12-31-22
County Recorder	Kevin Spilman	01-01-19 to 12-31-22
President of the Board of County Commissioners	Mark Bacon	01-01-19 to 12-31-22
President of the County Council	Charles A. Smith	01-01-19 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF RUSH COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Rush 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

February 17, 2022

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.

RUSH 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
After Settlement Collections	\$ 553,167	\$ 698,556	\$ 552,667	\$ 699,056
Inmate Trust	7,067	106,065	101,460	11,672
Commissary Fund	35,632	85,596	97,402	23,826
Clerk-child support	2,047	240,476	237,420	5,103
County General	1,880,623	7,291,635	7,396,441	1,775,817
Sheriffs Accident	5,825	1,860	6,646	1,039
Edit Capital Projects	613,056	580,534	600,757	592,833
LIT Special Purpose	3,225,657	2,108,571	10,802	5,323,426
City/Town Court Cost	-	5,635	5,635	-
Clerk Record Perpet	41,978	13,856	9,199	46,635
Community Corrections Work	5,617	1,600	-	7,217
RCCC CTP	59,690	6,823	9,653	56,860
Congressional Interest	3,941	411	975	3,377
School - Principal Investme	24,383	-	-	24,383
Sales Disc Training	1,888	2,330	2,058	2,160
Covered Bridge	82,161	67,357	67,048	82,470
Cumulative Bridge	685,732	372,974	221,604	837,102
Cumulative Cap Development	956,859	329,871	160,745	1,125,985
GIS Electronic Map Generati	10,051	441	2,617	7,875
Lepc/Haz Mat	27,316	3,916	1,059	30,173
Firearms Training	16,089	4,510	6,699	13,900
Drain Improvement/Reconstructi	197,530	37,374	10,680	224,224
Health	127,898	264,591	279,360	113,129
County ID Security	28,601	2,952	300	31,253
Levy Excess Fund	20	-	-	20
Health Maint Tobacco Supple	79,083	33,139	27,129	85,093
Local Road & Street	496,265	860,604	702,442	654,427
LIT Public Safety County Share	102,258	188,948	162,638	128,568
Co Medical Care For Inmates	15,518	3,215	-	18,733
Misdemeanant Fund	17,585	12,774	18,066	12,293
Highway	1,558,535	1,706,937	2,427,521	837,951
Plat Book	12,780	7,970	4,414	16,336
Rainy Day Fund	720,741	114,023	-	834,764
Reassessment 2015	28,805	65,967	48,193	46,579
Recorder Records	124,379	48,069	52,663	119,785
Riverboat	199,967	-	55,401	144,566
Sex Or Violent Offender Fun	17,007	2,558	-	19,565
Supp Public Defender	5,925	11,941	1,853	16,013
Excess Tax	8,787	11,948	9,156	11,579
Surveyors Cornerstone	16,965	14,615	10,000	21,580
Tax Sale Redemption	3,585	50,952	48,923	5,614
Tax Sale Surplus	65,633	176,597	41,609	200,621
IN Local Health Dept Trust	81,572	15,579	11,510	85,641
Guardian Ad Litem	1	-	-	1
Gal/Casa State Funds	-	9,281	9,281	-
Auditor Ineligible Deductio	373	-	373	-
Co Elected Officials Traini	5,215	2,952	2,394	5,773
Rush County 911 Fund	961,392	622,869	569,939	1,014,322
Adult Prob User Fee	96,117	71,932	56,920	111,129
Juvenile Prob Users Fee	21,344	3,114	12,218	12,240
Drain Maintenance	553,020	138,384	210,808	480,596

RUSH 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
TIF-Milroy Industrial Corridor	4,179	7,929	3,765	8,343
Jail Bldg Corp 2018 Bond Proce	111,213	-	111,213	-
Payroll Child Support	-	20,023	20,023	-
Deferred Comp	-	34,044	34,044	-
Payroll Federal W/H	-	384,697	384,697	-
Payroll Social Security	-	338,124	338,124	-
Payroll Co Option	-	87,326	87,326	-
Payroll State Gross	-	143,744	143,744	-
Payroll Garnishment	-	3,035	3,035	-
Sheriff Service Process	-	20,324	20,324	-
Township Tax	1	19,814,804	19,807,329	7,476
Wheel Tax	888	150,961	150,600	1,249
Surtax	5,889	434,776	435,294	5,371
CVET	-	79,627	79,627	-
Weed & Unsafe Bldg	-	16,309	16,309	-
Sewage Collection	-	43,603	43,603	-
Financial Instit Tax	-	284,346	284,346	-
Local Income Tax Pro Tax Relie	8,391	302,001	304,298	6,094
Fines & Forfeitures	2,252	3,641	5,633	260
Infraction Judgement	2,128	21,241	21,659	1,710
Overweight Vehicles	-	1,576	1,576	-
Sheriff Special Death	175	1,475	1,605	45
Disclosure Fees	240	2,330	2,410	160
Coroner Cont Ed	261	1,413	1,433	241
Mortgage Fee Fund - Recorde	100	1,513	1,493	120
K-9 Contribution Fund	21,992	6,423	10,065	18,350
DLGF Homestead Property Data	29	-	-	29
Sex/Violent Offender State	17	212	219	10
Campaign Finance Enforcemen	650	400	-	1,050
Child Restraint Violation	50	150	200	-
Education Plate Fee	-	244	244	-
Riverboat Revenue Sharing	-	103,029	103,029	-
Law Enforcement Cont Educat	12,622	1,312	-	13,934
LIT Certified Shares	-	3,340,827	3,340,827	-
LIT Public Safety	-	534,532	534,532	-
LIT Economic Development	-	838,891	838,891	-
IV-D Incentive 99/Co	15,080	7,946	5,351	17,675
IV-D Incentive 99/Pros	4,581	12,103	11,025	5,659
IV-D Incentive 99/Cler	46,793	8,423	13,125	42,091
Clerk-Cash Book	430,279	1,341,173	1,532,207	239,245
MVH Restricted	-	2,035,179	1,692,293	342,886
LOIT Special Distribution	628,659	14,175	-	642,834
Law Enforment User Fee	10,234	4,366	3,776	10,824
Pre Trial Diversion	50,543	58,102	60,933	47,712
Infraction Deferral	10,548	8,470	11,744	7,274
Jury Fee Fund	38,655	2,310	17,220	23,745
RCCC User Fee Fund	295,633	212,847	259,464	249,016
Family Violence	30	-	-	30
Area Plan Escrow	5,000	-	-	5,000
Prosecutor Bad Check	100	-	-	100
Lcc Alcohol & Drugs	32,353	23,021	20,000	35,374

RUSH 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
APC Clean Up Fund	2,130	-	-	2,130
Law Enforcement Forfeiture	6,491	-	-	6,491
Underground Storage Tank-Hw	20,000	-	-	20,000
Wind Farm Expense Fund	6,440	-	-	6,440
Mobile Home Sale	54	139	170	23
Interstate Compact	-	125	125	-
Heritage Barn Property Deducti	100	550	300	350
Payroll United Fund	-	1,409	1,409	-
Payroll Cancer Insurance	(1,311)	35,990	34,609	70
Payroll Health Insurance	1,540,170	2,460,462	1,532,534	2,468,098
Whole Life Insurance	2,185	14,792	16,142	835
Payroll Life Insurance	479	1,294	1,294	479
Payroll Grange Life Insuran	1,278	29,721	27,434	3,565
Dental Insurance	1,219	53,413	53,016	1,616
Vision Insurance	291	12,667	12,580	378
PERF-County	-	79,024	79,024	-
Retirement Sheriff	-	20,166	20,166	-
PERF-Highway	-	26,690	26,690	-
PERF-Health	-	3,542	3,542	-
PERF-Prob User	-	1,825	1,825	-
Payroll Gym	151	4,565	4,458	258
PERF-Cum Cap	-	2,987	2,987	-
457B Sheriff Deferred Comp	-	26,039	26,039	-
PERF-911	-	7,144	7,144	-
PERF-Comm Corr Doc G	-	6,940	6,940	-
Payroll Credit Union	-	650	650	-
Bio-Terrorism Grant	11,769	-	-	11,769
CFDA 97.042 SHSP GRANT	-	38,511	51,419	(12,908)
CFDA 93.074 MRC Med Reserve	190	-	-	190
CFDA 93.074 Pub Health Er P	(1,858)	12,588	11,655	(925)
CFDA 90.401 Help Amer Vote	100	-	-	100
CFDA 93.074 Ebola	18,193	-	-	18,193
CFDA # 93.069 PHEP Coop Agreem	-	12,637	8,199	4,438
Public Transportation Grant	-	140,666	140,666	-
CFDA#16.588 STOP GRANT	(7,453)	102,131	80,151	14,527
K42012090305 IN Crim Just G	86	-	-	86
Sheriff Assoc Buckle	102	-	-	102
RCCC Grant Fund	3,461	223,620	227,081	-
Community Crossing Grant Hwy	18,464	431,232	431,232	18,464
Court Interp Grant Award	(85)	2,300	2,400	(185)
Prosecutor Deferral Grant 1006	8,241	19,797	15,707	12,331
Problem Solving Court Grant	-	9,219	5,565	3,654
Law Enforcement Evidence Fund	-	22,066	1,578	20,488
IHSFG 2020 2019 IDHS Fou 00023	-	-	3,239	(3,239)
19-GCF-LPA-08 Railroad Sign Gr	-	32,110	32,110	-
Totals	<u>\$ 17,156,132</u>	<u>\$ 50,992,310</u>	<u>\$ 47,893,413</u>	<u>\$ 20,255,029</u>

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

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, 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.

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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.

RUSH 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.

RUSH 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:

RUSH 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.

RUSH 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 funds established to account for reimbursable grants.

Note 8. Holding Corporation

The County has entered into a capital lease with Rush County, Indiana Jail Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2019 totaled \$0.

Note 9. Subsequent Events

On December 2, 2021, the County issued General Obligation Bonds, Series 2021 in the amount of \$3,180,000 for improvements to the courthouse.

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.

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

	After Settlement Collections	Inmate Trust	Commissary Fund	Clerk-child support	County General
Cash and investments - beginning	\$ 553,167	\$ 7,067	\$ 35,632	\$ 2,047	\$ 1,880,623
Receipts:					
Taxes	698,556	-	-	-	4,424,110
Licenses and permits	-	-	-	-	18,883
Intergovernmental receipts	-	-	-	-	2,151,299
Charges for services	-	-	-	-	464,783
Fines and forfeits	-	-	-	-	450
Other receipts	-	106,065	85,596	240,476	232,110
Total receipts	<u>698,556</u>	<u>106,065</u>	<u>85,596</u>	<u>240,476</u>	<u>7,291,635</u>
Disbursements:					
Personal services	-	-	-	-	3,822,406
Supplies	-	-	-	-	241,072
Other services and charges	-	-	-	-	3,092,633
Capital outlay	-	-	-	-	134,706
Other disbursements	552,667	101,460	97,402	237,420	105,624
Total disbursements	<u>552,667</u>	<u>101,460</u>	<u>97,402</u>	<u>237,420</u>	<u>7,396,441</u>
Excess (deficiency) of receipts over disbursements	<u>145,889</u>	<u>4,605</u>	<u>(11,806)</u>	<u>3,056</u>	<u>(104,806)</u>
Cash and investments - ending	<u>\$ 699,056</u>	<u>\$ 11,672</u>	<u>\$ 23,826</u>	<u>\$ 5,103</u>	<u>\$ 1,775,817</u>

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

	Sheriffs Accident	Edit Capital Projects	LIT Special Purpose	City/Town Court Cost	Clerk Record Perpet
Cash and investments - beginning	\$ 5,825	\$ 613,056	\$ 3,225,657	\$ -	\$ 41,978
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	2,004,496	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,860	580,534	104,075	5,635	13,856
Total receipts	<u>1,860</u>	<u>580,534</u>	<u>2,108,571</u>	<u>5,635</u>	<u>13,856</u>
Disbursements:					
Personal services	-	-	-	-	2,244
Supplies	6,646	-	-	-	6,912
Other services and charges	-	600,757	7,991	-	43
Capital outlay	-	-	2,811	-	-
Other disbursements	-	-	-	5,635	-
Total disbursements	<u>6,646</u>	<u>600,757</u>	<u>10,802</u>	<u>5,635</u>	<u>9,199</u>
Excess (deficiency) of receipts over disbursements	<u>(4,786)</u>	<u>(20,223)</u>	<u>2,097,769</u>	<u>-</u>	<u>4,657</u>
Cash and investments - ending	<u>\$ 1,039</u>	<u>\$ 592,833</u>	<u>\$ 5,323,426</u>	<u>\$ -</u>	<u>\$ 46,635</u>

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

	Community Corrections Work	RCCC CTP	Congressional Interest	School - Principal Investme	Sales Disc Training
Cash and investments - beginning	\$ 5,617	\$ 59,690	\$ 3,941	\$ 24,383	\$ 1,888
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,600	6,823	411	-	2,330
Total receipts	1,600	6,823	411	-	2,330
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	2,058
Capital outlay	-	9,653	-	-	-
Other disbursements	-	-	975	-	-
Total disbursements	-	9,653	975	-	2,058
Excess (deficiency) of receipts over disbursements	1,600	(2,830)	(564)	-	272
Cash and investments - ending	\$ 7,217	\$ 56,860	\$ 3,377	\$ 24,383	\$ 2,160

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

	Covered Bridge	Cumulative Bridge	Cumulative Cap Development	GIS Electronic Map Generati	Lepc/Haz Mat
Cash and investments - beginning	\$ 82,161	\$ 685,732	\$ 956,859	\$ 10,051	\$ 27,316
Receipts:					
Taxes	-	189,565	304,953	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	56,819	168,765	24,903	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	10,538	14,644	15	441	3,916
Total receipts	67,357	372,974	329,871	441	3,916
Disbursements:					
Personal services	-	-	110,745	-	-
Supplies	-	511	-	1,000	36
Other services and charges	7,505	9,800	-	1,617	34
Capital outlay	59,543	211,293	50,000	-	989
Other disbursements	-	-	-	-	-
Total disbursements	67,048	221,604	160,745	2,617	1,059
Excess (deficiency) of receipts over disbursements	309	151,370	169,126	(2,176)	2,857
Cash and investments - ending	\$ 82,470	\$ 837,102	\$ 1,125,985	\$ 7,875	\$ 30,173

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

	Firearms Training	Drain Improvement/Reconstructi	Health	County ID Security
Cash and investments - beginning	\$ 16,089	\$ 197,530	\$ 127,898	\$ 28,601
Receipts:				
Taxes	-	-	197,807	-
Licenses and permits	-	-	21,485	-
Intergovernmental receipts	-	-	16,153	-
Charges for services	-	-	25,950	-
Fines and forfeits	-	-	-	-
Other receipts	4,510	37,374	3,196	2,952
Total receipts	<u>4,510</u>	<u>37,374</u>	<u>264,591</u>	<u>2,952</u>
Disbursements:				
Personal services	-	-	262,852	-
Supplies	6,699	-	2,642	-
Other services and charges	-	10,680	13,836	-
Capital outlay	-	-	-	300
Other disbursements	-	-	30	-
Total disbursements	<u>6,699</u>	<u>10,680</u>	<u>279,360</u>	<u>300</u>
Excess (deficiency) of receipts over disbursements	<u>(2,189)</u>	<u>26,694</u>	<u>(14,769)</u>	<u>2,652</u>
Cash and investments - ending	<u>\$ 13,900</u>	<u>\$ 224,224</u>	<u>\$ 113,129</u>	<u>\$ 31,253</u>

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

	Levy Excess Fund	Health Maint Tobacco Supple	Local Road & Street	LIT Public Safety County Share	Co Medical Care For Inmates
Cash and investments - beginning	\$ 20	\$ 79,083	\$ 496,265	\$ 102,258	\$ 15,518
Receipts:					
Taxes	-	-	-	153,011	-
Licenses and permits	-	-	2,240	-	-
Intergovernmental receipts	-	-	847,043	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	33,139	11,321	35,937	3,215
Total receipts	-	33,139	860,604	188,948	3,215
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	579	39,451	-	-
Other services and charges	-	1,979	60,161	47,885	-
Capital outlay	-	24,571	602,830	114,753	-
Other disbursements	-	-	-	-	-
Total disbursements	-	27,129	702,442	162,638	-
Excess (deficiency) of receipts over disbursements	-	6,010	158,162	26,310	3,215
Cash and investments - ending	\$ 20	\$ 85,093	\$ 654,427	\$ 128,568	\$ 18,733

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

	Misdemeanant Fund	Highway	Plat Book	Rainy Day Fund	Reassessment 2015
Cash and investments - beginning	\$ 17,585	\$ 1,558,535	\$ 12,780	\$ 720,741	\$ 28,805
Receipts:					
Taxes	-	-	-	-	60,441
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,558,148	-	-	4,936
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	12,774	148,789	7,970	114,023	590
Total receipts	12,774	1,706,937	7,970	114,023	65,967
Disbursements:					
Personal services	-	1,496,733	-	-	11,716
Supplies	18,066	360,254	86	-	1,461
Other services and charges	-	179,147	4,328	-	35,016
Capital outlay	-	174,462	-	-	-
Other disbursements	-	216,925	-	-	-
Total disbursements	18,066	2,427,521	4,414	-	48,193
Excess (deficiency) of receipts over disbursements	(5,292)	(720,584)	3,556	114,023	17,774
Cash and investments - ending	\$ 12,293	\$ 837,951	\$ 16,336	\$ 834,764	\$ 46,579

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

	Recorder Records	Riverboat	Sex Or Violent Offender Fun	Supp Public Defender	Excess Tax
Cash and investments - beginning	\$ 124,379	\$ 199,967	\$ 17,007	\$ 5,925	\$ 8,787
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	48,069	-	2,558	11,941	11,948
Total receipts	48,069	-	2,558	11,941	11,948
Disbursements:					
Personal services	7,990	-	-	-	-
Supplies	1,298	-	-	-	-
Other services and charges	19,285	55,401	-	1,853	-
Capital outlay	24,090	-	-	-	-
Other disbursements	-	-	-	-	9,156
Total disbursements	52,663	55,401	-	1,853	9,156
Excess (deficiency) of receipts over disbursements	(4,594)	(55,401)	2,558	10,088	2,792
Cash and investments - ending	\$ 119,785	\$ 144,566	\$ 19,565	\$ 16,013	\$ 11,579

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

	Surveyors Cornerstone	Tax Sale Redemption	Tax Sale Surplus	IN Local Health Dept Trust	Guardian Ad Litem
Cash and investments - beginning	\$ 16,965	\$ 3,585	\$ 65,633	\$ 81,572	\$ 1
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	14,615	50,952	176,597	15,579	-
Total receipts	<u>14,615</u>	<u>50,952</u>	<u>176,597</u>	<u>15,579</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	11,510	-
Other services and charges	10,000	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	48,923	41,609	-	-
Total disbursements	<u>10,000</u>	<u>48,923</u>	<u>41,609</u>	<u>11,510</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,615</u>	<u>2,029</u>	<u>134,988</u>	<u>4,069</u>	<u>-</u>
Cash and investments - ending	<u>\$ 21,580</u>	<u>\$ 5,614</u>	<u>\$ 200,621</u>	<u>\$ 85,641</u>	<u>\$ 1</u>

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

	Gal/Casa State Funds	Auditor Ineligible Deductio	Co Elected Officials Traini	Rush County 911 Fund	Adult Prob User Fee
Cash and investments - beginning	\$ -	\$ 373	\$ 5,215	\$ 961,392	\$ 96,117
Receipts:					
Taxes	-	-	-	267,266	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	9,281	-	2,952	355,603	71,932
Total receipts	9,281	-	2,952	622,869	71,932
Disbursements:					
Personal services	-	-	-	380,374	47,264
Supplies	-	-	-	-	-
Other services and charges	-	-	2,394	59,592	9,656
Capital outlay	-	373	-	129,973	-
Other disbursements	9,281	-	-	-	-
Total disbursements	9,281	373	2,394	569,939	56,920
Excess (deficiency) of receipts over disbursements	-	(373)	558	52,930	15,012
Cash and investments - ending	\$ -	\$ -	\$ 5,773	\$ 1,014,322	\$ 111,129

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

	Juvenile Prob Users Fee	Drain Maintenance	TIF-Milroy Industrial Corridor	Jail Bldg Corp 2018 Bond Proce	Payroll Child Support
Cash and investments - beginning	\$ 21,344	\$ 553,020	\$ 4,179	\$ 111,213	\$ -
Receipts:					
Taxes	-	-	7,929	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,114	138,384	-	-	20,023
Total receipts	3,114	138,384	7,929	-	20,023
Disbursements:					
Personal services	-	-	-	-	20,023
Supplies	1,345	-	-	-	-
Other services and charges	10,873	210,808	613	-	-
Capital outlay	-	-	-	111,213	-
Other disbursements	-	-	3,152	-	-
Total disbursements	12,218	210,808	3,765	111,213	20,023
Excess (deficiency) of receipts over disbursements	(9,104)	(72,424)	4,164	(111,213)	-
Cash and investments - ending	\$ 12,240	\$ 480,596	\$ 8,343	\$ -	\$ -

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

	Deferred Comp	Payroll Federal W/H	Payroll Social Security	Payroll Co Option	Payroll State Gross
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	34,044	384,697	338,124	87,326	143,744
Total receipts	<u>34,044</u>	<u>384,697</u>	<u>338,124</u>	<u>87,326</u>	<u>143,744</u>
Disbursements:					
Personal services	34,044	384,697	338,124	87,326	143,744
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>34,044</u>	<u>384,697</u>	<u>338,124</u>	<u>87,326</u>	<u>143,744</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Payroll Garnishment	Sheriff Service Process	Township Tax	Wheel Tax	Surtax
Cash and investments - beginning	\$ -	\$ -	\$ 1	\$ 888	\$ 5,889
Receipts:					
Taxes	-	-	17,862,692	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,913,158	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,035	20,324	38,954	150,961	434,776
Total receipts	3,035	20,324	19,814,804	150,961	434,776
Disbursements:					
Personal services	3,035	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	20,324	19,807,329	150,600	435,294
Total disbursements	3,035	20,324	19,807,329	150,600	435,294
Excess (deficiency) of receipts over disbursements	-	-	7,475	361	(518)
Cash and investments - ending	\$ -	\$ -	\$ 7,476	\$ 1,249	\$ 5,371

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

	CVET	Weed & Unsafe Bldg	Sewage Collection	Financial Instit Tax	Local Income Tax Pro Tax Relie
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 8,391
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	79,627	-	-	-	302,001
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	16,309	43,603	284,346	-
Total receipts	79,627	16,309	43,603	284,346	302,001
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	79,627	16,309	43,603	284,346	304,298
Total disbursements	79,627	16,309	43,603	284,346	304,298
Excess (deficiency) of receipts over disbursements	-	-	-	-	(2,297)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 6,094

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

	Fines & Forfeitures	Infraction Judgement	Overweight Vehicles	Sheriff Special Death	Disclosure Fees
Cash and investments - beginning	\$ 2,252	\$ 2,128	\$ -	\$ 175	\$ 240
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,641	21,241	1,576	1,475	2,330
Total receipts	<u>3,641</u>	<u>21,241</u>	<u>1,576</u>	<u>1,475</u>	<u>2,330</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,633	21,659	1,576	1,605	2,410
Total disbursements	<u>5,633</u>	<u>21,659</u>	<u>1,576</u>	<u>1,605</u>	<u>2,410</u>
Excess (deficiency) of receipts over disbursements	<u>(1,992)</u>	<u>(418)</u>	<u>-</u>	<u>(130)</u>	<u>(80)</u>
Cash and investments - ending	<u>\$ 260</u>	<u>\$ 1,710</u>	<u>\$ -</u>	<u>\$ 45</u>	<u>\$ 160</u>

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

	Coroner Cont Ed	Mortgage Fee Fund - Reorde	K-9 Contribution Fund	DLGF Homestead Property Data	Sex/Violent Offender State
Cash and investments - beginning	\$ 261	\$ 100	\$ 21,992	\$ 29	\$ 17
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	250	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,413	1,513	6,173	-	212
Total receipts	1,413	1,513	6,423	-	212
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	1,834	-	-
Other services and charges	-	-	3,202	-	-
Capital outlay	-	-	5,029	-	-
Other disbursements	1,433	1,493	-	-	219
Total disbursements	1,433	1,493	10,065	-	219
Excess (deficiency) of receipts over disbursements	(20)	20	(3,642)	-	(7)
Cash and investments - ending	\$ 241	\$ 120	\$ 18,350	\$ 29	\$ 10

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

	Campaign Finance Enforcemen	Child Restraint Violation	Education Plate Fee	Riverboat Revenue Sharing	Law Enforcement Cont Educat
Cash and investments - beginning	\$ 650	\$ 50	\$ -	\$ -	\$ 12,622
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	103,029	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	400	150	244	-	1,312
Total receipts	400	150	244	103,029	1,312
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	200	244	103,029	-
Total disbursements	-	200	244	103,029	-
Excess (deficiency) of receipts over disbursements	400	(50)	-	-	1,312
Cash and investments - ending	\$ 1,050	\$ -	\$ -	\$ -	\$ 13,934

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

	LIT Certified Shares	LIT Public Safety	LIT Economic Development	IV-D Incentive 99/Co	IV-D Incentive 99/Pros
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 15,080	\$ 4,581
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	3,340,827	534,532	838,891	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	7,946	12,103
Total receipts	<u>3,340,827</u>	<u>534,532</u>	<u>838,891</u>	<u>7,946</u>	<u>12,103</u>
Disbursements:					
Personal services	-	-	-	-	10,845
Supplies	-	-	-	2,849	-
Other services and charges	-	-	-	1,217	180
Capital outlay	-	-	-	1,285	-
Other disbursements	3,340,827	534,532	838,891	-	-
Total disbursements	<u>3,340,827</u>	<u>534,532</u>	<u>838,891</u>	<u>5,351</u>	<u>11,025</u>
Excess (deficiency) of receipts over disbursements	-	-	-	2,595	1,078
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,675</u>	<u>\$ 5,659</u>

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

	IV-D Incentive 99/Cler	Clerk-Cash Book	MVH Restricted	LOIT Special Distribution	Law Enforment User Fee
Cash and investments - beginning	\$ 46,793	\$ 430,279	\$ -	\$ 628,659	\$ 10,234
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,815,553	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	8,423	1,341,173	219,626	14,175	4,366
Total receipts	<u>8,423</u>	<u>1,341,173</u>	<u>2,035,179</u>	<u>14,175</u>	<u>4,366</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	319,627	-	-
Other services and charges	-	-	95,866	-	-
Capital outlay	-	-	1,276,800	-	-
Other disbursements	13,125	1,532,207	-	-	3,776
Total disbursements	<u>13,125</u>	<u>1,532,207</u>	<u>1,692,293</u>	<u>-</u>	<u>3,776</u>
Excess (deficiency) of receipts over disbursements	<u>(4,702)</u>	<u>(191,034)</u>	<u>342,886</u>	<u>14,175</u>	<u>590</u>
Cash and investments - ending	<u>\$ 42,091</u>	<u>\$ 239,245</u>	<u>\$ 342,886</u>	<u>\$ 642,834</u>	<u>\$ 10,824</u>

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

	Pre Trial Diversion	Infraction Deferral	Jury Fee Fund	RCCC User Fee Fund	Family Violence
Cash and investments - beginning	\$ 50,543	\$ 10,548	\$ 38,655	\$ 295,633	\$ 30
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	211,653	-
Fines and forfeits	-	-	-	-	-
Other receipts	58,102	8,470	2,310	1,194	-
Total receipts	58,102	8,470	2,310	212,847	-
Disbursements:					
Personal services	-	26	-	158,177	-
Supplies	-	-	-	5,907	-
Other services and charges	32,123	-	17,220	93,226	-
Capital outlay	-	1,718	-	1,541	-
Other disbursements	28,810	10,000	-	613	-
Total disbursements	60,933	11,744	17,220	259,464	-
Excess (deficiency) of receipts over disbursements	(2,831)	(3,274)	(14,910)	(46,617)	-
Cash and investments - ending	\$ 47,712	\$ 7,274	\$ 23,745	\$ 249,016	\$ 30

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

	Area Plan Escrow	Prosecutor Bad Check	Lcc Alcohol & Drugs	APC Clean Up Fund	Law Enforcement Forfeiture
Cash and investments - beginning	\$ 5,000	\$ 100	\$ 32,353	\$ 2,130	\$ 6,491
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	23,021	-	-
Total receipts	-	-	23,021	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	20,000	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	20,000	-	-
Excess (deficiency) of receipts over disbursements	-	-	3,021	-	-
Cash and investments - ending	<u>\$ 5,000</u>	<u>\$ 100</u>	<u>\$ 35,374</u>	<u>\$ 2,130</u>	<u>\$ 6,491</u>

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

	Underground Storage Tank-Hw	Wind Farm Expense Fund	Mobile Home Sale	Interstate Compact	Heritage Barn Property Deducti
Cash and investments - beginning	\$ 20,000	\$ 6,440	\$ 54	\$ -	\$ 100
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	150
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	139	125	400
Total receipts	-	-	139	125	550
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	170	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	125	300
Total disbursements	-	-	170	125	300
Excess (deficiency) of receipts over disbursements	-	-	(31)	-	250
Cash and investments - ending	\$ 20,000	\$ 6,440	\$ 23	\$ -	\$ 350

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

	Payroll United Fund	Payroll Cancer Insurance	Payroll Health Insurance	Whole Life Insurance	Payroll Life Insurance
Cash and investments - beginning	\$ -	\$ (1,311)	\$ 1,540,170	\$ 2,185	\$ 479
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,409	35,990	2,460,462	14,792	1,294
Total receipts	1,409	35,990	2,460,462	14,792	1,294
Disbursements:					
Personal services	1,409	34,609	1,532,534	16,142	1,294
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,409	34,609	1,532,534	16,142	1,294
Excess (deficiency) of receipts over disbursements	-	1,381	927,928	(1,350)	-
Cash and investments - ending	\$ -	\$ 70	\$ 2,468,098	\$ 835	\$ 479

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

	Payroll Grange Life Insuran	Dental Insurance	Vision Insurance	PERF-County	Retirement Sheriff
Cash and investments - beginning	\$ 1,278	\$ 1,219	\$ 291	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	29,721	53,413	12,667	79,024	20,166
Total receipts	29,721	53,413	12,667	79,024	20,166
Disbursements:					
Personal services	27,434	53,016	12,580	79,024	20,166
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	27,434	53,016	12,580	79,024	20,166
Excess (deficiency) of receipts over disbursements	2,287	397	87	-	-
Cash and investments - ending	\$ 3,565	\$ 1,616	\$ 378	\$ -	\$ -

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

	PERF-Highway	PERF-Health	PERF-Prob User	Payroll Gym	PERF-Cum Cap
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 151	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	26,690	3,542	1,825	4,565	2,987
Total receipts	26,690	3,542	1,825	4,565	2,987
Disbursements:					
Personal services	26,690	3,542	1,825	4,458	2,987
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	26,690	3,542	1,825	4,458	2,987
Excess (deficiency) of receipts over disbursements	-	-	-	107	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 258	\$ -

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

	457B Sheriff Deferred Comp	PERF-911	PERF-Comm Corr Doc G	Payroll Credit Union	Bio-Terrorism Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 11,769
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	26,039	7,144	6,940	650	-
Total receipts	<u>26,039</u>	<u>7,144</u>	<u>6,940</u>	<u>650</u>	<u>-</u>
Disbursements:					
Personal services	26,039	7,144	6,940	650	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>26,039</u>	<u>7,144</u>	<u>6,940</u>	<u>650</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,769</u>

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

	CFDA 97.042 SHSP GRANT	CFDA 93.074 MRC Med Reserve	CFDA 93.074 Pub Health Er P	CFDA 90.401 Help Amer Vote	CFDA 93.074 Ebola
Cash and investments - beginning	\$ -	\$ 190	\$ (1,858)	\$ 100	\$ 18,193
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	38,511	-	12,588	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>38,511</u>	<u>-</u>	<u>12,588</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	3,539	-	-
Supplies	-	-	371	-	-
Other services and charges	-	-	516	-	-
Capital outlay	51,419	-	7,229	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>51,419</u>	<u>-</u>	<u>11,655</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(12,908)</u>	<u>-</u>	<u>933</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (12,908)</u>	<u>\$ 190</u>	<u>\$ (925)</u>	<u>\$ 100</u>	<u>\$ 18,193</u>

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

	CFDA # 93.069 PHEP Coop Agreem	Public Transportation Grant	CFDA#16.588 STOP GRANT	K42012090305 IN Crim Just G	Sheriff Assoc Buckle
Cash and investments - beginning	\$ -	\$ -	\$ (7,453)	\$ 86	\$ 102
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	12,637	140,666	63,321	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	38,810	-	-
Total receipts	12,637	140,666	102,131	-	-
Disbursements:					
Personal services	6,791	-	51,470	-	-
Supplies	854	-	1,763	-	-
Other services and charges	554	-	3,369	-	-
Capital outlay	-	-	23,549	-	-
Other disbursements	-	140,666	-	-	-
Total disbursements	8,199	140,666	80,151	-	-
Excess (deficiency) of receipts over disbursements	4,438	-	21,980	-	-
Cash and investments - ending	\$ 4,438	\$ -	\$ 14,527	\$ 86	\$ 102

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

	RCCC Grant Fund	Community Crossing Grant Hwy	Court Interp Grant Award	Prosecutor Deferral Grant 1006	Problem Solving Court Grant
Cash and investments - beginning	\$ 3,461	\$ 18,464	\$ (85)	\$ 8,241	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	223,620	431,232	2,300	19,797	9,156
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	63
Total receipts	<u>223,620</u>	<u>431,232</u>	<u>2,300</u>	<u>19,797</u>	<u>9,219</u>
Disbursements:					
Personal services	202,002	-	-	14,173	-
Supplies	-	-	-	-	494
Other services and charges	25,079	-	2,400	1,534	5,071
Capital outlay	-	431,232	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>227,081</u>	<u>431,232</u>	<u>2,400</u>	<u>15,707</u>	<u>5,565</u>
Excess (deficiency) of receipts over disbursements	<u>(3,461)</u>	<u>-</u>	<u>(100)</u>	<u>4,090</u>	<u>3,654</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 18,464</u>	<u>\$ (185)</u>	<u>\$ 12,331</u>	<u>\$ 3,654</u>

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

	Law Enforcement Evidence Fund	IHSFG 2020 2019 IDHS Fou 00023	19-GCF-LPA-08 Railroad Sign Gr	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 17,156,132
Receipts:				
Taxes	-	-	-	24,166,330
Licenses and permits	-	-	-	42,608
Intergovernmental receipts	-	-	32,110	16,746,118
Charges for services	-	-	-	702,786
Fines and forfeits	-	-	-	450
Other receipts	22,066	-	-	9,334,018
Total receipts	22,066	-	32,110	50,992,310
Disbursements:				
Personal services	-	-	-	9,458,823
Supplies	-	-	-	1,033,267
Other services and charges	-	-	32,110	4,789,782
Capital outlay	-	3,239	-	3,454,601
Other disbursements	1,578	-	-	29,156,940
Total disbursements	1,578	3,239	32,110	47,893,413
Excess (deficiency) of receipts over disbursements	20,488	(3,239)	-	3,098,897
Cash and investments - ending	\$ 20,488	\$ (3,239)	\$ -	\$ 20,255,029

RUSH 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>\$ 1,886,142</u>	<u>\$ -</u>

RUSH COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Government Lease & Finance	Equipment Lease - Highway	\$ 135,763	2/9/2015	2/9/2022
Rush County, Indiana Jail Building Corporation	Building Corp Lease - Jail	<u>1,218,000</u>	1/25/2018	1/15/2038
Total governmental activities		<u>1,353,763</u>		
Total of annual lease payments		<u>\$ 1,353,763</u>		

RUSH 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	\$ 162,000
Infrastructure	74,244,234
Buildings	7,051,587
Improvements other than buildings	85,084
Machinery, equipment, and vehicles	<u>5,772,832</u>
Total governmental activities	<u>87,315,737</u>
Total capital assets	<u><u>\$ 87,315,737</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/>.