

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

FINANCIAL STATEMENT AUDIT REPORT

OF

RUSH COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
03/03/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jodi Harr Tammy Justice	01-01-20 to 12-31-20 01-01-21 to 12-31-22
County Treasurer	Cindra Humphrey Jodi Harr	01-01-20 to 12-31-20 01-01-21 to 12-31-22
Clerk of the Circuit Court	Angela Buckley	01-01-20 to 12-31-22
County Sheriff	Allan Rice	01-01-20 to 12-31-22
County Recorder	Kevin Spilman	01-01-20 to 12-31-22
President of the Board of County Commissioners	Mark Bacon	01-01-20 to 12-31-22
President of the County Council	Charles A. Smith	01-01-20 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, 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 February 17, 2022, 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.



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, 2020

Fund	Cash and Investments		Cash and Investments	
	01-01-20	Receipts	Disbursements	12-31-20
After Settlement Collections	\$ 699,056	\$ 707,297	\$ 698,556	\$ 707,797
Sheriff-Inmate Trust	13,613	129,881	114,209	29,285
Jail-Commissary	23,828	153,320	165,168	11,980
Clerk-Child Support	5,103	177,178	177,361	4,920
County General	1,775,814	8,027,870	7,023,830	2,779,854
Sheriffs Accident	1,039	2,095	2,711	423
Edit Capital Projects	592,833	711,554	630,757	673,630
LIT Special Purpose	5,323,429	2,230,494	3,843,287	3,710,636
City/Town Court Cost	-	4,201	4,201	-
Clerk Record Perpet	46,635	9,466	5,400	50,701
Community Corrections Work	7,217	1,200	-	8,417
RCCC CTP	56,860	18,075	23,991	50,944
Congressional Interest	3,375	119	3,494	-
School - Principal Investme	24,383	-	24,383	-
Sales Disc Training	2,161	2,060	746	3,475
Covered Bridge	82,469	51,442	54,435	79,476
Cumulative Bridge	837,103	391,301	814,226	414,178
Cumulative Cap Development	1,125,984	356,589	209,515	1,273,058
GIS Electronic Map Generati	7,874	157	1,345	6,686
Lepc/Haz Mat	30,173	4,295	3,406	31,062
Firearms Training	13,899	10,770	5,722	18,947
Drain Improvement/Reconstruct	224,224	96,817	122,938	198,103
Health	113,129	267,504	263,640	116,993
County ID Security	31,253	3,047	775	33,525
Levy Excess Fund	20	-	-	20
Health Maint Tobacco Supple	85,093	33,832	9,189	109,736
Local Road & Street	654,428	851,775	637,569	868,634
LIT Public Safety County Share	128,569	219,335	234,823	113,081
Co Medical Care For Inmates	18,733	2,261	-	20,994
Misdemeanant Fund	12,291	12,774	18,500	6,565
Highway	837,951	1,635,397	1,797,790	675,558
Plat Book	16,336	9,320	892	24,764
Rainy Day Fund	834,764	5,645	-	840,409
Reassessment 2015	46,577	151,648	154,541	43,684
Recorder Records	119,786	51,043	20,814	150,015
Riverboat	144,566	-	15,000	129,566
Sex Or Violent Offender Fun	19,564	1,683	-	21,247
Supp Public Defender	16,014	15,266	10,360	20,920
Excess Tax	11,577	13,973	8,777	16,773
Surveyors Cornerstone	21,580	15,140	8,043	28,677
Tax Sale Redemption	5,615	47,650	42,543	10,722
Tax Sale Surplus	200,621	261,018	230,230	231,409
IN Local Health Dept Trust	85,641	15,579	6,967	94,253
Guardian Ad Litem	1	-	-	1
Gal/Casa State Funds	-	9,788	7,349	2,439
Co Elected Officials Traini	5,772	3,221	1,489	7,504
Rush County 911 Fund	1,014,323	665,504	670,249	1,009,578
Adult Prob User Fee	111,128	59,497	67,389	103,236
Juvenile Prob Users Fee	12,240	2,876	-	15,116
Drain Maintenance	480,595	146,808	166,041	461,362
TIF-Milroy Industrial Corridor	8,344	-	-	8,344
Jail Bldg Corp 2018 Bond Proce	-	2,278	2,278	-
Payroll Child Support	-	14,158	14,158	-
Deferred Comp	-	32,028	32,028	-

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

Fund	Cash and Investments		Cash and Investments	
	01-01-20	Receipts	Disbursements	12-31-20
Payroll Federal W/H	-	402,227	402,227	-
Payroll Social Security	-	348,626	348,626	-
Payroll Co Option	-	89,978	89,978	-
Payroll State Gross	-	146,722	146,722	-
Payroll Garnishment	-	2,978	2,978	-
Sheriff Service Process	-	12,412	12,412	-
Township Tax	7,475	20,564,185	20,571,410	250
Wheel Tax	1,250	106,438	106,850	838
Surtax	5,373	497,797	492,385	10,785
CVET	-	75,727	75,727	-
Weed & Unsafe Bldg	-	16,790	16,790	-
Sewage Collection	-	48,226	48,226	-
Financial Instit Tax	-	308,755	308,755	-
Local Income Tax Pro Tax Relie	6,095	329,940	328,765	7,270
Fines & Forfeitures	261	2,490	2,562	189
Infraction Judgement	1,712	13,582	14,084	1,210
Overweight Vehicles	-	376	376	-
Sheriff Special Death	45	1,040	1,035	50
Disclosure Fees	160	2,060	2,010	210
Coroner Cont Ed	241	1,492	1,591	142
Mortgage Fee Fund - Recorde	120	1,823	1,790	153
K-9 Contribution Fund	18,350	11,052	13,125	16,277
DLGF Homestead Property Data	29	-	-	29
Sex/Violent Offender State	10	187	140	57
Campaign Finance Enforcemen	1,050	50	-	1,100
Child Restraint Violation	-	25	25	-
Education Plate Fee	-	263	263	-
Riverboat Revenue Sharing	-	103,029	103,029	-
Law Enforcement Cont Educat	13,934	1,686	-	15,620
LIT Certified Shares	-	3,666,001	3,666,001	-
LIT Public Safety	-	586,560	586,560	-
LIT Economic Development	-	916,500	916,500	-
IV-D Incentive 99/Co	17,677	7,020	3,230	21,467
IV-D Incentive 99/Pros	5,658	10,406	7,278	8,786
IV-D Incentive 99/Cler	42,090	7,155	22,561	26,684
Clerk Cash Book	239,246	839,032	868,473	209,805
MVH Restricted	342,886	1,490,714	1,521,049	312,551
LOIT Special Distribution	642,834	4,260	-	647,094
Juvenile Informal Adj. Fee	-	260	-	260
Law Enforcement User Fee	10,824	3,283	3,650	10,457
Pre Trial Diversion	47,712	35,165	51,365	31,512
Infraction Deferral	7,274	5,390	12,334	330
Jury Fee Fund	23,744	1,762	3,799	21,707
RCCC User Fee Fund	249,017	172,256	151,345	269,928
Family Violence	30	-	-	30
Area Plan Escrow	5,000	-	-	5,000
Prosecutor Bad Check	100	-	-	100
Lcc Alcohol & Drugs	35,375	21,607	30,850	26,132
APC Clean Up Fund	2,130	628	-	2,758
Law Enforcement Forfeiture	6,492	789	-	7,281
Underground Storage Tank-Hw	20,000	-	20,000	-
Wind Farm Expense Fund	6,440	-	-	6,440
Mobile Home Sale	24	-	-	24
Interstate Compact	-	188	188	-

RUSH 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
Heritage Barn Property Deducti	350	350	650	50
Payroll United Fund	-	1,158	1,158	-
Payroll Cancer Insurance	72	35,788	35,828	32
Payroll Health Insurance	2,468,097	2,112,083	1,580,174	3,000,006
Whole Life Insurance	835	13,374	13,347	862
Payroll Life Insurance	479	1,294	1,294	479
Payroll Grange Life Insuran	3,565	30,677	28,906	5,336
Dental Insurance	1,615	47,792	49,210	197
Vision Insurance	379	12,584	12,380	583
Direct Deposit Return	-	71	71	-
PERF-County	-	86,557	86,557	-
Retirement Sheriff	-	19,799	19,799	-
PERF-Highway	-	25,036	25,036	-
PERF-Health	-	3,828	3,828	-
PERF-Prob User	-	1,434	1,434	-
Payroll Gym	258	4,239	4,239	258
PERF-Cum Cap	-	3,377	3,377	-
457B Sheriff Deferred Comp	-	26,576	26,576	-
PERF-911	-	7,462	7,462	-
PERF-Comm Corr Doc G	-	6,595	6,595	-
Payroll Credit Union	-	75	75	-
Bio-Terrorism Grant	11,769	-	-	11,769
CFDA 97.042 SHSP GRANT	(12,908)	17,661	4,753	-
CFDA 93.074 MRC Med Reserve	191	-	-	191
CFDA 93.074 Pub Health Er P	(925)	1,514	589	-
CFDA 90.401 Help Amer Vote	100	-	-	100
CFDA# 20.703 Hazardous Mate	-	15,000	15,000	-
CFDA 97.067 SHSP	-	-	60,995	(60,995)
CFDA 93.074 Ebola	18,193	-	12,687	5,506
CFDA # 93.069 PHEP Coop Agree	4,437	44,259	25,868	22,828
Public Transportation Grant	-	132,783	132,783	-
CFDA#16.588 STOP GRANT	14,528	54,221	66,804	1,945
CFDA# 93.788 IN State Opioid R	-	120,000	44,564	75,436
CFDA# 21.019 COVID Relief Fund	-	540,610	540,610	-
CFDA 93.323/21.019 CARES ISDH	-	50,000	50,000	-
CFDA 90.404 CARES Act Election	-	76	76	-
CFDA 20.509 CARES Rural Transi	-	26,004	26,004	-
CFDA# 21.019 COVID Safety Awar	-	-	43,425	(43,425)
K42012090305 IN Crim Just G	86	-	-	86
Sheriff Assoc Buckle	102	-	-	102
RCCC Grant Fund	-	166,702	151,989	14,713
Community Crossing Grant Hwy	18,464	853,209	871,673	-
Court Interp Grant Award	(185)	950	850	(85)
Prosecutor Deferral Grant 1006	12,331	23,506	31,595	4,242
Problem Solving Court Grant	3,655	-	3,655	-
Law Enforcement Evidence Fund	20,488	597	798	20,287
IHSFG 2020 2019 IDHS Fou 00023	(3,239)	3,239	-	-
RCCC Drug Court Grant	-	99,875	98,156	1,719
Totals	<u>\$ 20,256,978</u>	<u>\$ 53,085,516</u>	<u>\$ 53,399,049</u>	<u>\$ 19,943,445</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.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

F. Interfund Transfers

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds set up to account for reimbursable grants.

Note 8. Holding Corporation

The County has entered into a capital lease with the 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 2020 totaled \$1,218,000.

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, 2020

	After Settlement Collections	Sheriff-Inmate Trust	Jail-Commissary	Clerk-Child Support	County General
Cash and investments - beginning	\$ 699,056	\$ 13,613	\$ 23,828	\$ 5,103	\$ 1,775,814
Receipts:					
Taxes	707,297	-	-	-	4,499,866
Licenses and permits	-	-	-	-	20,746
Intergovernmental receipts	-	-	-	-	2,328,088
Charges for services	-	-	-	-	582,729
Fines and forfeits	-	-	-	-	2,734
Other receipts	-	129,881	153,320	177,178	593,707
Total receipts	<u>707,297</u>	<u>129,881</u>	<u>153,320</u>	<u>177,178</u>	<u>8,027,870</u>
Disbursements:					
Personal services	-	-	-	-	3,858,154
Supplies	-	-	-	-	326,000
Other services and charges	-	-	-	-	2,796,132
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	37,472
Other disbursements	698,556	114,209	165,168	177,361	6,072
Total disbursements	<u>698,556</u>	<u>114,209</u>	<u>165,168</u>	<u>177,361</u>	<u>7,023,830</u>
Excess (deficiency) of receipts over disbursements	<u>8,741</u>	<u>15,672</u>	<u>(11,848)</u>	<u>(183)</u>	<u>1,004,040</u>
Cash and investments - ending	<u>\$ 707,797</u>	<u>\$ 29,285</u>	<u>\$ 11,980</u>	<u>\$ 4,920</u>	<u>\$ 2,779,854</u>

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

	Sheriffs Accident	Edit Capital Projects	LIT Special Purpose	City/Town Court Cost	Clerk Record Perpet
Cash and investments - beginning	\$ 1,039	\$ 592,833	\$ 5,323,429	\$ -	\$ 46,635
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	2,199,601	-	403
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,095	711,554	30,893	4,201	9,063
Total receipts	2,095	711,554	2,230,494	4,201	9,466
Disbursements:					
Personal services	-	-	98,751	-	807
Supplies	2,711	-	78,173	-	3,593
Other services and charges	-	630,757	309,531	-	1,000
Debt service - principal and interest	-	-	1,218,000	-	-
Capital outlay	-	-	2,138,832	-	-
Other disbursements	-	-	-	4,201	-
Total disbursements	2,711	630,757	3,843,287	4,201	5,400
Excess (deficiency) of receipts over disbursements	(616)	80,797	(1,612,793)	-	4,066
Cash and investments - ending	\$ 423	\$ 673,630	\$ 3,710,636	\$ -	\$ 50,701

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

	Community Corrections Work	RCCC CTP	Congressional Interest	School - Principal Investme	Sales Disc Training
Cash and investments - beginning	\$ 7,217	\$ 56,860	\$ 3,375	\$ 24,383	\$ 2,161
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,200	18,075	119	-	2,060
Total receipts	1,200	18,075	119	-	2,060
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	746
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	23,991	-	-	-
Other disbursements	-	-	3,494	24,383	-
Total disbursements	-	23,991	3,494	24,383	746
Excess (deficiency) of receipts over disbursements	1,200	(5,916)	(3,375)	(24,383)	1,314
Cash and investments - ending	\$ 8,417	\$ 50,944	\$ -	\$ -	\$ 3,475

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

	Covered Bridge	Cumulative Bridge	Cumulative Cap Development	GIS Electronic Map Generati	Lepc/Haz Mat
Cash and investments - beginning	\$ 82,469	\$ 837,103	\$ 1,125,984	\$ 7,874	\$ 30,173
Receipts:					
Taxes	-	190,680	304,904	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	41,644	195,922	24,765	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	9,798	4,699	26,920	157	4,295
Total receipts	51,442	391,301	356,589	157	4,295
Disbursements:					
Personal services	-	-	112,875	-	-
Supplies	-	41	-	73	572
Other services and charges	-	14,590	48,267	1,272	38
Debt service - principal and interest	-	-	-	-	-
Capital outlay	54,435	799,595	48,373	-	2,796
Other disbursements	-	-	-	-	-
Total disbursements	54,435	814,226	209,515	1,345	3,406
Excess (deficiency) of receipts over disbursements	(2,993)	(422,925)	147,074	(1,188)	889
Cash and investments - ending	\$ 79,476	\$ 414,178	\$ 1,273,058	\$ 6,686	\$ 31,062

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

	Firearms Training	Drain Improvement/Reconstructi	Health	County ID Security	Levy Excess Fund
Cash and investments - beginning	\$ 13,899	\$ 224,224	\$ 113,129	\$ 31,253	\$ 20
Receipts:					
Taxes	-	-	210,947	-	-
Licenses and permits	-	-	14,030	-	-
Intergovernmental receipts	-	-	17,133	-	-
Charges for services	-	-	22,886	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	10,770	96,817	2,508	3,047	-
Total receipts	10,770	96,817	267,504	3,047	-
Disbursements:					
Personal services	-	-	240,127	-	-
Supplies	5,722	-	2,926	-	-
Other services and charges	-	122,938	10,058	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	10,449	775	-
Other disbursements	-	-	80	-	-
Total disbursements	5,722	122,938	263,640	775	-
Excess (deficiency) of receipts over disbursements	5,048	(26,121)	3,864	2,272	-
Cash and investments - ending	\$ 18,947	\$ 198,103	\$ 116,993	\$ 33,525	\$ 20

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

	Health Maint Tobacco Supple	Local Road & Street	LIT Public Safety County Share	Co Medical Care For Inmates	Misdemeanant Fund
Cash and investments - beginning	\$ 85,093	\$ 654,428	\$ 128,569	\$ 18,733	\$ 12,291
Receipts:					
Taxes	-	-	167,276	-	-
Licenses and permits	-	1,560	-	-	-
Intergovernmental receipts	-	845,144	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	33,832	5,071	52,059	2,261	12,774
Total receipts	33,832	851,775	219,335	2,261	12,774
Disbursements:					
Personal services	-	-	-	-	-
Supplies	624	-	-	-	18,500
Other services and charges	3,189	8,195	56,641	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	5,376	629,374	178,182	-	-
Other disbursements	-	-	-	-	-
Total disbursements	9,189	637,569	234,823	-	18,500
Excess (deficiency) of receipts over disbursements	24,643	214,206	(15,488)	2,261	(5,726)
Cash and investments - ending	\$ 109,736	\$ 868,634	\$ 113,081	\$ 20,994	\$ 6,565

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

	Highway	Plat Book	Rainy Day Fund	Reassessment 2015	Recorder Records
Cash and investments - beginning	\$ 837,951	\$ 16,336	\$ 834,764	\$ 46,577	\$ 119,786
Receipts:					
Taxes	-	-	-	140,016	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,487,314	-	-	11,372	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	148,083	9,320	5,645	260	51,043
Total receipts	1,635,397	9,320	5,645	151,648	51,043
Disbursements:					
Personal services	1,157,193	-	-	6,574	428
Supplies	258,024	-	-	1,154	908
Other services and charges	246,152	892	-	146,813	19,478
Debt service - principal and interest	-	-	-	-	-
Capital outlay	136,421	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,797,790	892	-	154,541	20,814
Excess (deficiency) of receipts over disbursements	(162,393)	8,428	5,645	(2,893)	30,229
Cash and investments - ending	\$ 675,558	\$ 24,764	\$ 840,409	\$ 43,684	\$ 150,015

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

	Riverboat	Sex Or Violent Offender Fun	Supp Public Defender	Excess Tax	Surveyors Cornerstone
Cash and investments - beginning	\$ 144,566	\$ 19,564	\$ 16,014	\$ 11,577	\$ 21,580
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,683	15,266	13,973	15,140
Total receipts	-	1,683	15,266	13,973	15,140
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	15,000	-	10,360	-	8,043
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	8,777	-
Total disbursements	15,000	-	10,360	8,777	8,043
Excess (deficiency) of receipts over disbursements	(15,000)	1,683	4,906	5,196	7,097
Cash and investments - ending	\$ 129,566	\$ 21,247	\$ 20,920	\$ 16,773	\$ 28,677

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

	Tax Sale Redemption	Tax Sale Surplus	IN Local Health Dept Trust	Guardian Ad Litem	Gal/Casa State Funds
Cash and investments - beginning	\$ 5,615	\$ 200,621	\$ 85,641	\$ 1	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	47,650	261,018	15,579	-	9,788
Total receipts	47,650	261,018	15,579	-	9,788
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	6,967	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	42,543	230,230	-	-	7,349
Total disbursements	42,543	230,230	6,967	-	7,349
Excess (deficiency) of receipts over disbursements	5,107	30,788	8,612	-	2,439
Cash and investments - ending	\$ 10,722	\$ 231,409	\$ 94,253	\$ 1	\$ 2,439

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

	Co Elected Officials Traini	Rush County 911 Fund	Adult Prob User Fee	Juvenile Prob Users Fee	Drain Maintenance
Cash and investments - beginning	\$ 5,772	\$ 1,014,323	\$ 111,128	\$ 12,240	\$ 480,595
Receipts:					
Taxes	-	293,280	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	1,969	190	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,221	372,224	57,528	2,686	146,808
Total receipts	3,221	665,504	59,497	2,876	146,808
Disbursements:					
Personal services	-	400,846	50,844	-	-
Supplies	-	-	2,535	-	-
Other services and charges	1,489	65,440	14,010	-	166,041
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	203,963	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,489	670,249	67,389	-	166,041
Excess (deficiency) of receipts over disbursements	1,732	(4,745)	(7,892)	2,876	(19,233)
Cash and investments - ending	\$ 7,504	\$ 1,009,578	\$ 103,236	\$ 15,116	\$ 461,362

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

	TIF-Milroy Industrial Corridor	Jail Bldg Corp 2018 Bond Proce	Payroll Child Support	Deferred Comp	Payroll Federal W/H
Cash and investments - beginning	\$ 8,344	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,278	14,158	32,028	402,227
Total receipts	-	2,278	14,158	32,028	402,227
Disbursements:					
Personal services	-	-	14,158	32,028	402,227
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	2,278	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	2,278	14,158	32,028	402,227
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ 8,344	\$ -	\$ -	\$ -	\$ -

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

	Payroll Social Security	Payroll Co Option	Payroll State Gross	Payroll Garnishment	Sheriff Service Process
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	348,626	89,978	146,722	2,978	12,412
Total receipts	348,626	89,978	146,722	2,978	12,412
Disbursements:					
Personal services	348,626	89,978	146,722	2,978	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	12,412
Total disbursements	348,626	89,978	146,722	2,978	12,412
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Township Tax	Wheel Tax	Surtax	CVET	Weed & Unsafe Bldg
Cash and investments - beginning	\$ 7,475	\$ 1,250	\$ 5,373	\$ -	\$ -
Receipts:					
Taxes	18,548,450	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,971,458	-	-	75,727	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	44,277	106,438	497,797	-	16,790
Total receipts	<u>20,564,185</u>	<u>106,438</u>	<u>497,797</u>	<u>75,727</u>	<u>16,790</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	20,571,410	106,850	492,385	75,727	16,790
Total disbursements	<u>20,571,410</u>	<u>106,850</u>	<u>492,385</u>	<u>75,727</u>	<u>16,790</u>
Excess (deficiency) of receipts over disbursements	<u>(7,225)</u>	<u>(412)</u>	<u>5,412</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 250</u>	<u>\$ 838</u>	<u>\$ 10,785</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, 2020

	Sewage Collection	Financial Insttit Tax	Local Income Tax Pro Tax Relie	Fines & Forfeitures	Infraction Judgement
Cash and investments - beginning	\$ -	\$ -	\$ 6,095	\$ 261	\$ 1,712
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	329,940	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	48,226	308,755	-	2,490	13,582
Total receipts	48,226	308,755	329,940	2,490	13,582
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	48,226	308,755	328,765	2,562	14,084
Total disbursements	48,226	308,755	328,765	2,562	14,084
Excess (deficiency) of receipts over disbursements	-	-	1,175	(72)	(502)
Cash and investments - ending	\$ -	\$ -	\$ 7,270	\$ 189	\$ 1,210

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

	Overweight Vehicles	Sheriff Special Death	Disclosure Fees	Coroner Cont Ed	Mortgage Fee Fund - Recorde
Cash and investments - beginning	\$ -	\$ 45	\$ 160	\$ 241	\$ 120
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	376	1,040	2,060	1,492	1,823
Total receipts	376	1,040	2,060	1,492	1,823
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	376	1,035	2,010	1,591	1,790
Total disbursements	376	1,035	2,010	1,591	1,790
Excess (deficiency) of receipts over disbursements	-	5	50	(99)	33
Cash and investments - ending	\$ -	\$ 50	\$ 210	\$ 142	\$ 153

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

	K-9 Contribution Fund	DLGF Homestead Property Data	Sex/Violent Offender State	Campaign Finance Enforcemen	Child Restraint Violation
Cash and investments - beginning	\$ 18,350	\$ 29	\$ 10	\$ 1,050	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	11,052	-	187	50	25
Total receipts	11,052	-	187	50	25
Disbursements:					
Personal services	-	-	-	-	-
Supplies	1,780	-	-	-	-
Other services and charges	3,795	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	7,550	-	-	-	-
Other disbursements	-	-	140	-	25
Total disbursements	13,125	-	140	-	25
Excess (deficiency) of receipts over disbursements	(2,073)	-	47	50	-
Cash and investments - ending	\$ 16,277	\$ 29	\$ 57	\$ 1,100	\$ -

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

	Education Plate Fee	Riverboat Revenue Sharing	Law Enforcement Cont Educat	LIT Certified Shares	LIT Public Safety
Cash and investments - beginning	\$ -	\$ -	\$ 13,934	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	103,029	-	3,666,001	586,560
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	263	-	1,686	-	-
Total receipts	263	103,029	1,686	3,666,001	586,560
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	263	103,029	-	3,666,001	586,560
Total disbursements	263	103,029	-	3,666,001	586,560
Excess (deficiency) of receipts over disbursements	-	-	1,686	-	-
Cash and investments - ending	\$ -	\$ -	\$ 15,620	\$ -	\$ -

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

	LIT Economic Development	IV-D Incentive 99/Co	IV-D Incentive 99/Pros	IV-D Incentive 99/Cler	Clerk Cash Book
Cash and investments - beginning	\$ -	\$ 17,677	\$ 5,658	\$ 42,090	\$ 239,246
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	916,500	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	7,020	10,406	7,155	839,032
Total receipts	916,500	7,020	10,406	7,155	839,032
Disbursements:					
Personal services	-	-	7,098	-	-
Supplies	-	1,630	-	-	-
Other services and charges	-	109	180	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	1,491	-	-	-
Other disbursements	916,500	-	-	22,561	868,473
Total disbursements	916,500	3,230	7,278	22,561	868,473
Excess (deficiency) of receipts over disbursements	-	3,790	3,128	(15,406)	(29,441)
Cash and investments - ending	\$ -	\$ 21,467	\$ 8,786	\$ 26,684	\$ 209,805

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

	MVH Restricted	LOIT Special Distribution	Juvenile Informal Adj. Fee	Law Enforcement User Fee	Pre Trial Diversion
Cash and investments - beginning	\$ 342,886	\$ 642,834	\$ -	\$ 10,824	\$ 47,712
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,487,314	-	-	-	-
Charges for services	-	-	40	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,400	4,260	220	3,283	35,165
Total receipts	1,490,714	4,260	260	3,283	35,165
Disbursements:					
Personal services	224,601	-	-	-	37,553
Supplies	222,623	-	-	-	-
Other services and charges	99,540	-	-	-	1,988
Debt service - principal and interest	-	-	-	-	-
Capital outlay	974,285	-	-	-	-
Other disbursements	-	-	-	3,650	11,824
Total disbursements	1,521,049	-	-	3,650	51,365
Excess (deficiency) of receipts over disbursements	(30,335)	4,260	260	(367)	(16,200)
Cash and investments - ending	\$ 312,551	\$ 647,094	\$ 260	\$ 10,457	\$ 31,512

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

	Infraction Deferral	Jury Fee Fund	RCCC User Fee Fund	Family Violence	Area Plan Escrow
Cash and investments - beginning	\$ 7,274	\$ 23,744	\$ 249,017	\$ 30	\$ 5,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	98,559	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,390	1,762	73,697	-	-
Total receipts	5,390	1,762	172,256	-	-
Disbursements:					
Personal services	4,747	-	89,529	-	-
Supplies	825	-	8,318	-	-
Other services and charges	58	3,799	50,841	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	640	-	1,436	-	-
Other disbursements	6,064	-	1,221	-	-
Total disbursements	12,334	3,799	151,345	-	-
Excess (deficiency) of receipts over disbursements	(6,944)	(2,037)	20,911	-	-
Cash and investments - ending	\$ 330	\$ 21,707	\$ 269,928	\$ 30	\$ 5,000

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

	Prosecutor Bad Check	Lcc Alcohol & Drugs	APC Clean Up Fund	Law Enforcement Forfeiture	Underground Storage Tank-Hw
Cash and investments - beginning	\$ 100	\$ 35,375	\$ 2,130	\$ 6,492	\$ 20,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	628	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	21,607	-	789	-
Total receipts	-	21,607	628	789	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	30,850	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	20,000
Total disbursements	-	30,850	-	-	20,000
Excess (deficiency) of receipts over disbursements	-	(9,243)	628	789	(20,000)
Cash and investments - ending	\$ 100	\$ 26,132	\$ 2,758	\$ 7,281	\$ -

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

	Wind Farm Expense Fund	Mobile Home Sale	Interstate Compact	Heritage Barn Property Deducti	Payroll United Fund
Cash and investments - beginning	\$ 6,440	\$ 24	\$ -	\$ 350	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	188	350	1,158
Total receipts	-	-	188	350	1,158
Disbursements:					
Personal services	-	-	-	-	1,158
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	188	650	-
Total disbursements	-	-	188	650	1,158
Excess (deficiency) of receipts over disbursements	-	-	-	(300)	-
Cash and investments - ending	\$ 6,440	\$ 24	\$ -	\$ 50	\$ -

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

	Payroll Cancer Insurance	Payroll Health Insurance	Whole Life Insurance	Payroll Life Insurance	Payroll Grange Life Insuran
Cash and investments - beginning	\$ 72	\$ 2,468,097	\$ 835	\$ 479	\$ 3,565
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	35,788	2,112,083	13,374	1,294	30,677
Total receipts	35,788	2,112,083	13,374	1,294	30,677
Disbursements:					
Personal services	35,828	1,580,174	13,347	1,294	28,906
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	35,828	1,580,174	13,347	1,294	28,906
Excess (deficiency) of receipts over disbursements	(40)	531,909	27	-	1,771
Cash and investments - ending	\$ 32	\$ 3,000,006	\$ 862	\$ 479	\$ 5,336

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

	Dental Insurance	Vision Insurance	Direct Deposit Return	PERF-County	Retirement Sheriff
Cash and investments - beginning	\$ 1,615	\$ 379	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	47,792	12,584	71	86,557	19,799
Total receipts	47,792	12,584	71	86,557	19,799
Disbursements:					
Personal services	49,210	12,380	71	86,557	19,799
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	49,210	12,380	71	86,557	19,799
Excess (deficiency) of receipts over disbursements	(1,418)	204	-	-	-
Cash and investments - ending	\$ 197	\$ 583	\$ -	\$ -	\$ -

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

	<u>PERF-Highway</u>	<u>PERF-Health</u>	<u>PERF-Prob User</u>	<u>Payroll Gym</u>	<u>PERF-Cum Cap</u>
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 258	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	25,036	3,828	1,434	4,239	3,377
Total receipts	<u>25,036</u>	<u>3,828</u>	<u>1,434</u>	<u>4,239</u>	<u>3,377</u>
Disbursements:					
Personal services	25,036	3,828	1,434	4,239	3,377
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>25,036</u>	<u>3,828</u>	<u>1,434</u>	<u>4,239</u>	<u>3,377</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 258</u>	<u>\$ -</u>

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

	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	26,576	7,462	6,595	75	-
Total receipts	26,576	7,462	6,595	75	-
Disbursements:					
Personal services	26,576	7,462	6,595	75	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	26,576	7,462	6,595	75	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 11,769

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

	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# 20.703 Hazardous Mate
Cash and investments - beginning	\$ (12,908)	\$ 191	\$ (925)	\$ 100	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	17,661	-	-	-	15,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,514	-	-
Total receipts	17,661	-	1,514	-	15,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	111	-	15,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	4,753	-	478	-	-
Other disbursements	-	-	-	-	-
Total disbursements	4,753	-	589	-	15,000
Excess (deficiency) of receipts over disbursements	12,908	-	925	-	-
Cash and investments - ending	\$ -	\$ 191	\$ -	\$ 100	\$ -

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

	CFDA 97.067 SHSP	CFDA 93.074 Ebola	CFDA # 93.069 PHEP Coop Agreem	Public Transportation Grant	CFDA#16.588 STOP GRANT
Cash and investments - beginning	\$ -	\$ 18,193	\$ 4,437	\$ -	\$ 14,528
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	44,259	132,783	36,334
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	17,887
Total receipts	-	-	44,259	132,783	54,221
Disbursements:					
Personal services	-	-	20,131	-	66,804
Supplies	-	12,687	4,702	-	-
Other services and charges	-	-	1,035	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	60,995	-	-	-	-
Other disbursements	-	-	-	132,783	-
Total disbursements	60,995	12,687	25,868	132,783	66,804
Excess (deficiency) of receipts over disbursements	(60,995)	(12,687)	18,391	-	(12,583)
Cash and investments - ending	\$ (60,995)	\$ 5,506	\$ 22,828	\$ -	\$ 1,945

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

	CFDA# 93.788 IN State Opioid R	CFDA# 21.019 COVID Relief Fund	CFDA 93.323/21.019 CARES ISDH	CFDA 90.404 CARES Act Election	CFDA 20.509 CARES Rural Transi
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	120,000	540,610	50,000	76	26,004
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>120,000</u>	<u>540,610</u>	<u>50,000</u>	<u>76</u>	<u>26,004</u>
Disbursements:					
Personal services	44,164	-	-	-	-
Supplies	-	37,398	-	-	-
Other services and charges	400	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	503,212	50,000	76	26,004
Total disbursements	<u>44,564</u>	<u>540,610</u>	<u>50,000</u>	<u>76</u>	<u>26,004</u>
Excess (deficiency) of receipts over disbursements	<u>75,436</u>	-	-	-	-
Cash and investments - ending	<u>\$ 75,436</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, 2020

	CFDA# 21.019 COVID Safety Awar	K42012090305 IN Crim Just G	Sheriff Assoc Buckle	RCCC Grant Fund
Cash and investments - beginning	\$ -	\$ 86	\$ 102	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	166,702
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	-	-	-	166,702
Disbursements:				
Personal services	-	-	-	151,989
Supplies	43,425	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	43,425	-	-	151,989
Excess (deficiency) of receipts over disbursements	(43,425)	-	-	14,713
Cash and investments - ending	\$ (43,425)	\$ 86	\$ 102	\$ 14,713

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

	Community Crossing Grant Hwy	Court Interp Grant Award	Prosecutor Deferral Grant 1006	Problem Solving Court Grant
Cash and investments - beginning	\$ 18,464	\$ (185)	\$ 12,331	\$ 3,655
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	853,209	950	23,506	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>853,209</u>	<u>950</u>	<u>23,506</u>	<u>-</u>
Disbursements:				
Personal services	-	-	18,359	-
Supplies	-	-	-	7
Other services and charges	-	850	905	3,648
Debt service - principal and interest	-	-	-	-
Capital outlay	871,673	-	-	-
Other disbursements	-	-	12,331	-
Total disbursements	<u>871,673</u>	<u>850</u>	<u>31,595</u>	<u>3,655</u>
Excess (deficiency) of receipts over disbursements	<u>(18,464)</u>	<u>100</u>	<u>(8,089)</u>	<u>(3,655)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (85)</u>	<u>\$ 4,242</u>	<u>\$ -</u>

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

	Law Enforcement Evidence Fund	IHSFG 2020 2019 IDHS Fou 00023	RCCC Drug Court Grant	Totals
Cash and investments - beginning	\$ 20,488	\$ (3,239)	\$ -	\$ 20,256,978
Receipts:				
Taxes	-	-	-	25,062,716
Licenses and permits	-	-	-	36,964
Intergovernmental receipts	-	3,239	99,875	18,418,123
Charges for services	-	-	-	706,373
Fines and forfeits	-	-	-	2,734
Other receipts	597	-	-	8,858,606
Total receipts	597	3,239	99,875	53,085,516
Disbursements:				
Personal services	-	-	62,856	9,598,493
Supplies	-	-	-	1,041,918
Other services and charges	-	-	35,300	4,945,481
Debt service - principal and interest	-	-	-	1,218,000
Capital outlay	-	-	-	6,195,613
Other disbursements	798	-	-	30,399,544
Total disbursements	798	-	98,156	53,399,049
Excess (deficiency) of receipts over disbursements	(201)	3,239	1,719	(313,533)
Cash and investments - ending	\$ 20,287	\$ -	\$ 1,719	\$ 19,943,445

RUSH 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>\$ 1,412,990</u>	<u>\$ -</u>

RUSH COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Government Lease & Finance	Equipment Lease - Highway	\$ 142,350	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>1,360,350</u>		
Total of annual lease payments		<u>\$ 1,360,350</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	New Jail Building	\$ 15,482,000	\$ 1,218,000
Totals		<u>\$ 15,482,000</u>	<u>\$ 1,218,000</u>

RUSH 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	\$ 162,000
Infrastructure	72,865,880
Buildings	20,767,996
Improvements other than buildings	83,628
Machinery, equipment, and vehicles	<u>5,361,433</u>
Total governmental activities	<u>99,240,937</u>
Total capital assets	<u>\$ 99,240,937</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/>.