

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

FINANCIAL STATEMENT AUDIT REPORT

OF

SULLIVAN COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
03/23/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Shelly Hiatt-Parris	01-01-19 to 12-31-22
County Treasurer	Janna J. Johnson	01-01-19 to 12-31-22
Clerk of the Circuit Court	Tonya Bedwell	01-01-19 to 12-31-22
County Sheriff	Clark Cottom	01-01-19 to 12-31-22
County Recorder	Beth E. Swalls	01-01-19 to 12-31-22
County Assessor	Vicki Talpas	01-01-19 to 12-31-22
President of the Board of County Commissioners	Robert A. Davis	01-01-19 to 12-31-22
President of the County Council	Duane Wampler Tim Abrams Jerry Payne	01-01-19 to 12-31-19 01-01-20 to 12-31-20 01-01-21 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF SULLIVAN COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Sullivan 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 and the Schedule of Leases and Debt, 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

March 16, 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.

SULLIVAN 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
General	\$ 3,017,325	\$ 7,456,628	\$ 7,577,548	\$ 2,896,405
Accident Report	1,113	295	11	1,397
Aviation	78,552	145,063	145,574	78,041
Superior Court Bail Bond	46,673	2,230	-	48,903
LIT - Economic Development	1,674,223	1,359,477	380,755	2,652,945
City & Town Court Costs	96,105	5,190	-	101,295
Clerk Record Perpetuation	26,421	12,263	5,100	33,584
Congressional School Interest	7,482	-	-	7,482
Congressional School Principal	15,869	-	-	15,869
Tourism	168,519	55,030	65,861	157,688
Sales Disclosure - County Share	4,057	2,318	3,599	2,776
20.205 Cumulative Bridge	670,495	405,995	284,409	792,081
Corp. Cum'l. Capital Developm	718	-	-	718
Drug Free Community	23,615	11,950	12,089	23,476
Ambulance	96,622	567,743	664,365	-
LEPC/Emerg. Plan./Right to Know	1,876	8,789	4,320	6,345
Enhanced Access - Recorder	5,801	-	-	5,801
Firearm's Training	13,715	6,650	545	19,820
Health	74,358	271,195	198,087	147,466
County ID Protection Fund	62,180	2,627	13,314	51,493
Landfill Closure & Post Closur	481,246	37,217	5,976	512,487
Local Health Maintenance	102,410	35,535	20,242	117,703
Local Road & Street	265,742	314,969	251,006	329,705
County Misdemeanant	112,479	-	-	112,479
Highway	800,635	3,260,861	2,342,746	1,718,750
Park Non Reverting Operating	309,767	77,688	62,269	325,186
Rainy Day Fund	732,106	-	-	732,106
2015 Reassessment	225,791	168,777	183,831	210,737
Recorder Perpetuation	57,572	47,092	39,309	65,355
Sex & Violent Offender Fund	13,231	429	339	13,321
Supplemental Public Defender	192,052	42,248	-	234,300
Surplus Tax	45,676	-	29,011	16,665
Surveyor Perpetuation	23,641	13,025	-	36,666
Tax Sale Redemption	10,970	51,376	43,274	19,072
IN Local Health Dept Trust Fund	118,824	16,889	17,422	118,291
Vehicle Inspection	8,256	-	-	8,256
CASA Court App Sp Advocate	1	-	-	1
Park & Recreation	783,235	1,225,901	1,391,170	617,966
Co Offender Transportation	-	63	-	63
SC Statewide 911	499,071	367,294	248,823	617,542
Adult Probation Services	59,679	24,828	35,552	48,955
Juvenile Probation Service	8,710	958	2,405	7,263
County User Fee	27,600	-	-	27,600
Extension Relocation Donation	200	-	-	200
300 North TIF Area Allocation	403,145	123,890	4,330	522,705
Payroll	139,436	1,582,716	1,571,329	150,823
Police Pension Trust Fund	30,855	29,056	-	59,911
Settlement Fund	-	23,777,100	23,777,100	-
Wheel Tax	-	101,125	101,125	-
Surtax	-	350,154	350,154	-
Commercial Vehicle Excise CVET	2	154,150	154,150	2
Financial Institution	-	152,070	152,070	-
Homestead Credit Rebate	53	-	-	53
State Fines & Forfeitures	12,724	5,623	5,813	12,534
Infraction Judgement Fines	3,131	22,937	24,237	1,831
Overweight Vehicle Fines	-	1,500	1,500	-
Special Death Benefit Fees	210	915	1,050	75
Sales Disclosure - State Fees	615	3,398	3,568	445
Coroner's Continuing Edu. Fee	599	1,697	1,994	302
Interstate Compact/State	-	63	-	63
Mortgage Recording Fee	275	1,283	1,443	115
Sex/Violent Offender Regist.	11	1,336	1,345	2
Child Restraint Fine	-	125	125	-
Inheritance Tax	10	-	-	10
Education Plate	188	206	244	150
Riverboat Revenue Sharing	-	127,216	127,216	-
93.563 Reg Incentive County	11,645	9,978	17,375	4,248
93.563 Prosegu IV-D Prior10/99	1,795	-	-	1,795
93.563 Reg. Incentive Prosecut	147,159	14,580	23,034	138,705
93.563 Reg. Incentive Clerk	14,549	9,807	9,354	15,002
Community Corr. Grant Even Yrs	647	-	2,737	(2,090)
After Settlement Collection	664,094	716,772	664,094	716,772
Sheriff Inmate Trust Fund	18,557	191,700	199,945	10,312
Sheriff Jail Commissary	17,848	183,508	191,796	9,560
Clerks Trust Fund	255,238	1,068,176	1,046,954	276,460

SULLIVAN 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
Prosecutors Law Enforcement Fund	4,407	-	-	4,407
Clerk Support Fund	1,855	365,142	362,477	4,520
2019 Tax Sale (Surplus)	-	399,817	67,049	332,768
Probation Administration Fee	88,244	9,987	20,830	77,401
Commissioners Deed Sale	30,414	-	-	30,414
Deed-Auditor Share	-	5,000	-	5,000
MVH restricted	-	2,246,230	2,246,230	-
TMA - Tax Audit	-	26,159	-	26,159
Pre-Trial Diversion	18,885	16,136	5,354	29,667
Jury Fees	29,167	2,463	-	31,630
Sullivan Nuisance Liens & Fees	651	-	-	651
Law Enforcement Continue Ed	2,225	-	-	2,225
User fee	73,720	3,233	232	76,721
Utilities Fee - Mines	446,232	-	21,600	424,632
Utility Easement Fee	5,077	-	-	5,077
Aviation Donation	3,371	-	-	3,371
Veteran Van Donation	2,628	16,475	15,037	4,066
Cemetery Commiss. Donation Fund	50	-	-	50
Park & Lake Donation	10,683	-	9,842	841
Sheriff Donation Fund	3,194	12,000	-	15,194
Allocation Fund Stewart St TIF	228,435	59,811	4,330	283,916
Common School	3,008	-	-	3,008
Infraction Deferral	57,079	45,140	44,896	57,323
2014 Tax Sale Oct 8 2014	(7,393)	-	-	(7,393)
2016 Tax Sale - 10/11/2016	29,029	-	2,399	26,630
2017 Tax Sale 9/28/17-9/27/18	15,793	-	33,834	(18,041)
2018 Tax Sale	85,255	2,937	2,423	85,769
Redevelopment Commission	407	2,000	1,165	1,242
Law Enforcement Fund	67,490	1,527	11,911	57,106
Commissioner Tax Sale 6/24/19	-	8,959	7,116	1,843
Highway 54	685,912	22,827	-	708,739
16.575 VOCA Victims Assit. Fun	(10,134)	34,881	30,226	(5,479)
Co. Comm. EMA -Radio Fund	27,125	-	-	27,125
ADR	4,907	-	-	4,907
Elected Official Training	8,245	-	540	7,705
Aviation Construction	21,620	419,471	423,701	17,390
U.S. Specialty Ins. Co. Fund	641	-	-	641
Aviation NonReverting ramp fee	11,829	6,040	600	17,269
Inmate Housing	113,966	366,174	245,870	234,270
Health Benefits	2,267,220	2,859,590	2,842,485	2,284,325
Circuit Court Bail Bond	12,227	570	-	12,797
LOIT 2016 Special Distribution	199,677	-	-	199,677
LIT Economic Development (EDIT)	-	2,303,894	2,303,894	-
Sale of County Owned Property	25,162	-	-	25,162
Regional Service Council Fund	(799)	-	-	(799)
Family Court Project Grant	(396)	-	-	(396)
SC Drug & Alcohol Edu. Fund	275	-	-	275
Grant Com Emer Man Planning	1,016	-	-	1,016
Com Emer Response Team Sub	2,531	-	-	2,531
Election Non Reverting Sec 102	1,194	-	-	1,194
97.042 Grant Homeland Security	114,192	8,250	16,005	106,437
Grant Energy Area 2 (Round 1)	3,315	-	-	3,315
Grant-Juvenile Alcol est 4/14	673	-	-	673
20.602 Operation Pull Over	137	-	-	137
Health Gr.-Smithville-Mosquito	228	-	-	228
Aviation Rotary	75,017	118,557	104,493	89,081
Drug Interdiction Fund	1,614	5,236	3,315	3,535
93.563 IMMUNIZATION GRANT	-	46,066	45,260	806
93.069 Emergency Preparedness	-	32	-	32
18-GAL/CASA - Circuit Court	11,941	55,788	33,139	34,590
Community Crossings Grant	-	990,085	1,451,550	(461,465)
Grant Methamphetamine Mini	1,496	-	-	1,496
Grant Pandemic Assessment	1,889	-	-	1,889
Sullivan Co Community Foundati	365	-	-	365
Grant Indiana Youth Aviation	1,500	-	-	1,500
Community Corr. Grant Odd yrs.	16,999	177,112	184,360	9,751
Comm. Corr. Project Income	1,069	147,994	81,448	67,615
Comm. Corr. - CTP	3,400	2,875	-	6,275
Comm. Corr. & Probation Grant	9,383	44,887	42,185	12,085
Probation 106	2,235	3,655	265	5,625
Totals	<u>\$ 17,504,976</u>	<u>\$ 55,466,674</u>	<u>\$ 53,129,095</u>	<u>\$ 19,842,555</u>

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

SULLIVAN 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.

SULLIVAN 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.

SULLIVAN 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.

SULLIVAN 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. 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.

B. 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.

SULLIVAN 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 three grant funds that were not reimbursed for expenditures at December 31, 2019. The remaining funds were due to disbursements in excess of receipts.

Note 8. Subsequent Events

The County has been awarded \$4,014,711 from the American Rescue Plan Act of 2021. The first distribution of these funds was received by the County on May 7, 2021, in the amount of \$2,007,356, with the remaining balance to be received during 2022.

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.

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

	General	Accident Report	Aviation	Superior Court Bail Bond	LIT - Economic Development	City & Town Court Costs
Cash and investments - beginning	\$ 3,017,325	\$ 1,113	\$ 78,552	\$ 46,673	\$ 1,674,223	\$ 96,105
Receipts:						
Taxes	6,228,134	-	80,846	-	-	-
Licenses and permits	330	-	-	-	-	-
Intergovernmental receipts	499,250	-	6,481	-	1,321,669	-
Charges for services	135,448	-	26,510	-	-	-
Fines and forfeits	131,202	295	-	2,230	-	5,190
Other receipts	462,264	-	31,226	-	37,808	-
Total receipts	<u>7,456,628</u>	<u>295</u>	<u>145,063</u>	<u>2,230</u>	<u>1,359,477</u>	<u>5,190</u>
Disbursements:						
Personal services	5,247,392	-	57,127	-	22,140	-
Supplies	549,355	-	1,781	-	89,530	-
Other services and charges	1,652,099	-	59,900	-	64,634	-
Capital outlay	54,278	-	-	-	110,586	-
Other disbursements	74,424	11	26,766	-	93,865	-
Total disbursements	<u>7,577,548</u>	<u>11</u>	<u>145,574</u>	<u>-</u>	<u>380,755</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(120,920)</u>	<u>284</u>	<u>(511)</u>	<u>2,230</u>	<u>978,722</u>	<u>5,190</u>
Cash and investments - ending	\$ <u>2,896,405</u>	\$ <u>1,397</u>	\$ <u>78,041</u>	\$ <u>48,903</u>	\$ <u>2,652,945</u>	\$ <u>101,295</u>

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

	Clerk Record Perpetuation	Congressional School Interest	Congressional School Principal	Tourism	Sales Disclosure County Share	20.205 Cumulative Bridge
Cash and investments - beginning	\$ 26,421	\$ 7,482	\$ 15,869	\$ 168,519	\$ 4,057	\$ 670,495
Receipts:						
Taxes	-	-	-	54,630	-	342,348
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	27,443
Charges for services	-	-	-	-	2,318	-
Fines and forfeits	12,263	-	-	-	-	-
Other receipts	-	-	-	400	-	36,204
Total receipts	12,263	-	-	55,030	2,318	405,995
Disbursements:						
Personal services	-	-	-	13,347	-	39,841
Supplies	-	-	-	3,579	-	112,887
Other services and charges	5,100	-	-	48,935	-	-
Capital outlay	-	-	-	-	-	131,534
Other disbursements	-	-	-	-	3,599	147
Total disbursements	5,100	-	-	65,861	3,599	284,409
Excess (deficiency) of receipts over disbursements	7,163	-	-	(10,831)	(1,281)	121,586
Cash and investments - ending	\$ 33,584	\$ 7,482	\$ 15,869	\$ 157,688	\$ 2,776	\$ 792,081

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

	Corp. Cum'l. Capital Developm	Drug Free Community	Ambulance	LEPC/Emerg. Plan./Right to Know	Enhanced Access - Recorder	Firearm's Training
Cash and investments - beginning	\$ 718	\$ 23,615	\$ 96,622	\$ 1,876	\$ 5,801	\$ 13,715
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	547,610	-	-	-
Fines and forfeits	-	11,950	350	-	-	6,650
Other receipts	-	-	19,783	8,789	-	-
Total receipts	-	11,950	567,743	8,789	-	6,650
Disbursements:						
Personal services	-	-	553,904	-	-	-
Supplies	-	-	86,120	-	-	-
Other services and charges	-	-	24,341	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	12,089	-	4,320	-	545
Total disbursements	-	12,089	664,365	4,320	-	545
Excess (deficiency) of receipts over disbursements	-	(139)	(96,622)	4,469	-	6,105
Cash and investments - ending	\$ 718	\$ 23,476	\$ -	\$ 6,345	\$ 5,801	\$ 19,820

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

	Health	County ID Protection Fund	Landfill Closure & Post Closur	Local Health Maintenance	Local Road & Street	County Misdemeanant
Cash and investments - beginning	\$ 74,358	\$ 62,180	\$ 481,246	\$ 102,410	\$ 265,742	\$ 112,479
Receipts:						
Taxes	197,624	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	15,842	-	-	-	-	-
Charges for services	39,556	-	-	33,139	-	-
Fines and forfeits	-	2,627	-	-	-	-
Other receipts	18,173	-	37,217	2,396	314,969	-
Total receipts	271,195	2,627	37,217	35,535	314,969	-
Disbursements:						
Personal services	173,257	-	-	16,505	-	-
Supplies	13,736	-	-	937	251,006	-
Other services and charges	6,009	-	-	2,800	-	-
Capital outlay	5,000	-	-	-	-	-
Other disbursements	85	13,314	5,976	-	-	-
Total disbursements	198,087	13,314	5,976	20,242	251,006	-
Excess (deficiency) of receipts over disbursements	73,108	(10,687)	31,241	15,293	63,963	-
Cash and investments - ending	\$ 147,466	\$ 51,493	\$ 512,487	\$ 117,703	\$ 329,705	\$ 112,479

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

	Highway	Park Non Reverting Operating	Rainy Day Fund	2015 Reassessment	Recorder Perpetuation	Sex & Violent Offender Fund
Cash and investments - beginning	\$ 800,635	\$ 309,767	\$ 732,106	\$ 225,791	\$ 57,572	\$ 13,231
Receipts:						
Taxes	378,485	-	-	151,711	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,510,751	-	-	12,161	-	-
Charges for services	-	698	-	-	-	-
Fines and forfeits	-	70,973	-	-	46,989	429
Other receipts	1,371,625	6,017	-	4,905	103	-
Total receipts	3,260,861	77,688	-	168,777	47,092	429
Disbursements:						
Personal services	1,099,294	-	-	3,976	8,045	-
Supplies	377,394	62,269	-	64	-	-
Other services and charges	512,783	-	-	179,726	-	-
Capital outlay	353,275	-	-	-	-	-
Other disbursements	-	-	-	65	31,264	339
Total disbursements	2,342,746	62,269	-	183,831	39,309	339
Excess (deficiency) of receipts over disbursements	918,115	15,419	-	(15,054)	7,783	90
Cash and investments - ending	\$ 1,718,750	\$ 325,186	\$ 732,106	\$ 210,737	\$ 65,355	\$ 13,321

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

	Supplemental Public Defender	Surplus Tax	Surveyor Perpetuation	Tax Sale Redemption	IN Local Health Dept Trust Fund	Vehicle Inspection
Cash and investments - beginning	\$ 192,052	\$ 45,676	\$ 23,641	\$ 10,970	\$ 118,824	\$ 8,256
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	16,889	-
Fines and forfeits	-	-	13,025	-	-	-
Other receipts	42,248	-	-	51,376	-	-
Total receipts	42,248	-	13,025	51,376	16,889	-
Disbursements:						
Personal services	-	-	-	-	3,435	-
Supplies	-	-	-	-	430	-
Other services and charges	-	-	-	-	7,182	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	29,011	-	43,274	6,375	-
Total disbursements	-	29,011	-	43,274	17,422	-
Excess (deficiency) of receipts over disbursements	42,248	(29,011)	13,025	8,102	(533)	-
Cash and investments - ending	\$ 234,300	\$ 16,665	\$ 36,666	\$ 19,072	\$ 118,291	\$ 8,256

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

	CASA Court App Sp Advocate	Park & Recreation	Co Offender Transportation	SC Statewide 911	Adult Probation Services	Juvenile Probation Service
Cash and investments - beginning	\$ 1	\$ 783,235	\$ -	\$ 499,071	\$ 59,679	\$ 8,710
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	1,206,017	-	-	-	-
Fines and forfeits	-	-	63	355,234	24,728	958
Other receipts	-	19,884	-	12,060	100	-
Total receipts	-	1,225,901	63	367,294	24,828	958
Disbursements:						
Personal services	-	597,478	-	157,646	15,086	-
Supplies	-	74,748	-	-	5,078	1,102
Other services and charges	-	403,500	-	91,177	15,204	1,303
Capital outlay	-	315,034	-	-	-	-
Other disbursements	-	410	-	-	184	-
Total disbursements	-	1,391,170	-	248,823	35,552	2,405
Excess (deficiency) of receipts over disbursements	-	(165,269)	63	118,471	(10,724)	(1,447)
Cash and investments - ending	\$ 1	\$ 617,966	\$ 63	\$ 617,542	\$ 48,955	\$ 7,263

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

	County User Fee	Extension Relocation Donation	300 North TIF Area Allocation	Payroll	Police Pension Trust Fund	Settlement Fund
Cash and investments - beginning	\$ 27,600	\$ 200	\$ 403,145	\$ 139,436	\$ 30,855	\$ -
Receipts:						
Taxes	-	-	123,890	49,273	-	23,776,960
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	4,630	-
Fines and forfeits	-	-	-	-	24,426	-
Other receipts	-	-	-	1,533,443	-	140
Total receipts	-	-	123,890	1,582,716	29,056	23,777,100
Disbursements:						
Personal services	-	-	-	667,054	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	1,324	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	4,330	902,951	-	23,777,100
Total disbursements	-	-	4,330	1,571,329	-	23,777,100
Excess (deficiency) of receipts over disbursements	-	-	119,560	11,387	29,056	-
Cash and investments - ending	\$ 27,600	\$ 200	\$ 522,705	\$ 150,823	\$ 59,911	\$ -

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

	Wheel Tax	Surtax	Commercial Vehicle Excise CVET	Financial Institution	Homestead Credit Rebate	State Fines & Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ 2	\$ -	\$ 53	\$ 12,724
Receipts:						
Taxes	101,125	350,154	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	151,153	152,070	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	5,623
Other receipts	-	-	2,997	-	-	-
Total receipts	<u>101,125</u>	<u>350,154</u>	<u>154,150</u>	<u>152,070</u>	<u>-</u>	<u>5,623</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	101,125	350,154	154,150	152,070	-	5,813
Total disbursements	<u>101,125</u>	<u>350,154</u>	<u>154,150</u>	<u>152,070</u>	<u>-</u>	<u>5,813</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(190)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 53</u>	<u>\$ 12,534</u>

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

	Infraction Judgement Fines	Overweight Vehicle Fines	Special Death Benefit Fees	Sales Disclosure - State Fees	Coroner's Continuing Edu. Fee	Interstate Compact/State
Cash and investments - beginning	\$ 3,131	\$ -	\$ 210	\$ 615	\$ 599	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	22,937	1,500	915	3,398	1,697	63
Other receipts	-	-	-	-	-	-
Total receipts	22,937	1,500	915	3,398	1,697	63
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	24,237	1,500	1,050	3,568	1,994	-
Total disbursements	24,237	1,500	1,050	3,568	1,994	-
Excess (deficiency) of receipts over disbursements	(1,300)	-	(135)	(170)	(297)	63
Cash and investments - ending	\$ 1,831	\$ -	\$ 75	\$ 445	\$ 302	\$ 63

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

	Mortgage Recording Fee	Sex/Violent Offender Regist.	Child Restraint Fine	Inheritance Tax	Education Plate	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 275	\$ 11	\$ -	\$ 10	\$ 188	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	127,216
Charges for services	-	-	-	-	206	-
Fines and forfeits	1,283	1,336	125	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>1,283</u>	<u>1,336</u>	<u>125</u>	<u>-</u>	<u>206</u>	<u>127,216</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,443	1,345	125	-	244	127,216
Total disbursements	<u>1,443</u>	<u>1,345</u>	<u>125</u>	<u>-</u>	<u>244</u>	<u>127,216</u>
Excess (deficiency) of receipts over disbursements	<u>(160)</u>	<u>(9)</u>	<u>-</u>	<u>-</u>	<u>(38)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 115</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 150</u>	<u>\$ -</u>

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

	93.563 Reg Incentive County	93.563 Prosecu IV-D Prior10/99	93.563 Reg. Incentive Prosecut	93.563 Reg. Incentive Clerk	Community Corr. Grant Even Yrs	After Settlement Collection
Cash and investments - beginning	\$ 11,645	\$ 1,795	\$ 147,159	\$ 14,549	\$ 647	\$ 664,094
Receipts:						
Taxes	-	-	-	-	-	716,772
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,978	-	14,580	9,807	-	-
Total receipts	9,978	-	14,580	9,807	-	716,772
Disbursements:						
Personal services	17,375	-	14,869	-	2,089	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	648	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	8,165	9,354	-	664,094
Total disbursements	17,375	-	23,034	9,354	2,737	664,094
Excess (deficiency) of receipts over disbursements	(7,397)	-	(8,454)	453	(2,737)	52,678
Cash and investments - ending	\$ 4,248	\$ 1,795	\$ 138,705	\$ 15,002	\$ (2,090)	\$ 716,772

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

	Sheriff Inmate Trust Fund	Sheriff Jail Commissary	Clerks Trust Fund	Prosecutors Law Enforcement Fund	Clerk Support Fund	2019 Tax Sale (Surplus)
Cash and investments - beginning	\$ 18,557	\$ 17,848	\$ 255,238	\$ 4,407	\$ 1,855	\$ -
Receipts:						
Taxes	191,700	183,508	1,068,176	-	365,142	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	399,817
Total receipts	<u>191,700</u>	<u>183,508</u>	<u>1,068,176</u>	<u>-</u>	<u>365,142</u>	<u>399,817</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	199,945	191,796	1,046,954	-	362,477	67,049
Total disbursements	<u>199,945</u>	<u>191,796</u>	<u>1,046,954</u>	<u>-</u>	<u>362,477</u>	<u>67,049</u>
Excess (deficiency) of receipts over disbursements	<u>(8,245)</u>	<u>(8,288)</u>	<u>21,222</u>	<u>-</u>	<u>2,665</u>	<u>332,768</u>
Cash and investments - ending	<u>\$ 10,312</u>	<u>\$ 9,560</u>	<u>\$ 276,460</u>	<u>\$ 4,407</u>	<u>\$ 4,520</u>	<u>\$ 332,768</u>

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

	Probation Administration Fee	Commissioners Deed Sale	Deed-Auditor Share	MVH restricted	TMA - Tax Audit	Pre-Trial Diversion
Cash and investments - beginning	\$ 88,244	\$ 30,414	\$ -	\$ -	\$ -	\$ 18,885
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	5,000	-	-	-
Fines and forfeits	9,987	-	-	-	-	16,136
Other receipts	-	-	-	2,246,230	26,159	-
Total receipts	9,987	-	5,000	2,246,230	26,159	16,136
Disbursements:						
Personal services	20,690	-	-	637,567	-	3,115
Supplies	-	-	-	1,608,663	-	1,512
Other services and charges	-	-	-	-	-	727
Capital outlay	-	-	-	-	-	-
Other disbursements	140	-	-	-	-	-
Total disbursements	20,830	-	-	2,246,230	-	5,354
Excess (deficiency) of receipts over disbursements	(10,843)	-	5,000	-	26,159	10,782
Cash and investments - ending	\$ 77,401	\$ 30,414	\$ 5,000	\$ -	\$ 26,159	\$ 29,667

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

	Jury Fees	Sullivan Nuisance Liens & Fees	Law Enforcement Continue Ed	User fee	Utilities Fee - Mines	Utility Easement Fee
Cash and investments - beginning	\$ 29,167	\$ 651	\$ 2,225	\$ 73,720	\$ 446,232	\$ 5,077
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	2,355	-	-	3,233	-	-
Other receipts	108	-	-	-	-	-
Total receipts	2,463	-	-	3,233	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	232	21,600	-
Total disbursements	-	-	-	232	21,600	-
Excess (deficiency) of receipts over disbursements	2,463	-	-	3,001	(21,600)	-
Cash and investments - ending	\$ 31,630	\$ 651	\$ 2,225	\$ 76,721	\$ 424,632	\$ 5,077

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

	Aviation Donation	Veteran Van Donation	Cemetery Commiss. Donation Fund	Park & Lake Donation	Sheriff Donation Fund	Allocation Fund Stewart St TIF
Cash and investments - beginning	\$ 3,371	\$ 2,628	\$ 50	\$ 10,683	\$ 3,194	\$ 228,435
Receipts:						
Taxes	-	-	-	-	-	59,811
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	16,475	-	-	12,000	-
Total receipts	-	16,475	-	-	12,000	59,811
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	9,842	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	15,037	-	-	-	4,330
Total disbursements	-	15,037	-	9,842	-	4,330
Excess (deficiency) of receipts over disbursements	-	1,438	-	(9,842)	12,000	55,481
Cash and investments - ending	\$ 3,371	\$ 4,066	\$ 50	\$ 841	\$ 15,194	\$ 283,916

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

	Common School	Infraction Deferral	2014 Tax Sale Oct 8 2014	2016 Tax Sale - 10/11/2016	2017 Tax Sale 9/28/17-9/27/18	2018 Tax Sale
Cash and investments - beginning	\$ 3,008	\$ 57,079	\$ (7,393)	\$ 29,029	\$ 15,793	\$ 85,255
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	27,085	-	-	-	-
Other receipts	-	18,055	-	-	-	2,937
Total receipts	-	45,140	-	-	-	2,937
Disbursements:						
Personal services	-	34,286	-	-	-	-
Supplies	-	5,327	-	-	-	-
Other services and charges	-	5,283	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	2,399	33,834	2,423
Total disbursements	-	44,896	-	2,399	33,834	2,423
Excess (deficiency) of receipts over disbursements	-	244	-	(2,399)	(33,834)	514
Cash and investments - ending	\$ 3,008	\$ 57,323	\$ (7,393)	\$ 26,630	\$ (18,041)	\$ 85,769

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

	Redevelopment Commission	Law Enforcement Fund	Commissioner Tax Sale 6/24/19	Highway 54	16,575 VOCA Victims Assit. Fun	Co. Comm. EMA -Radio Fund
Cash and investments - beginning	\$ 407	\$ 67,490	\$ -	\$ 685,912	\$ (10,134)	\$ 27,125
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	34,881	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,000	1,527	8,959	22,827	-	-
Total receipts	2,000	1,527	8,959	22,827	34,881	-
Disbursements:						
Personal services	-	-	-	-	30,226	-
Supplies	-	-	-	-	-	-
Other services and charges	1,165	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	11,911	7,116	-	-	-
Total disbursements	1,165	11,911	7,116	-	30,226	-
Excess (deficiency) of receipts over disbursements	835	(10,384)	1,843	22,827	4,655	-
Cash and investments - ending	\$ 1,242	\$ 57,106	\$ 1,843	\$ 708,739	\$ (5,479)	\$ 27,125

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

	ADR	Elected Official Training	Aviation Construction	U.S. Specialty Ins. Co. Fund	Aviation NonReverting ramp fee	Inmate Housing
Cash and investments - beginning	\$ 4,907	\$ 8,245	\$ 21,620	\$ 641	\$ 11,829	\$ 113,966
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	419,471	-	6,040	366,174
Total receipts	-	-	419,471	-	6,040	366,174
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	8,712
Capital outlay	-	-	-	-	-	237,158
Other disbursements	-	540	423,701	-	600	-
Total disbursements	-	540	423,701	-	600	245,870
Excess (deficiency) of receipts over disbursements	-	(540)	(4,230)	-	5,440	120,304
Cash and investments - ending	\$ 4,907	\$ 7,705	\$ 17,390	\$ 641	\$ 17,269	\$ 234,270

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

	Health Benefits	Circuit Court Bail Bond	LOIT 2016 Special Distribution	LIT Economic Development (EDIT)	Sale of County Owned Property	Regional Service Council Fund
Cash and investments - beginning	\$ 2,267,220	\$ 12,227	\$ 199,677	\$ -	\$ 25,162	\$ (799)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,303,894	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	570	-	-	-	-
Other receipts	2,859,590	-	-	-	-	-
Total receipts	2,859,590	570	-	2,303,894	-	-
Disbursements:						
Personal services	1,499,951	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,342,534	-	-	2,303,894	-	-
Total disbursements	2,842,485	-	-	2,303,894	-	-
Excess (deficiency) of receipts over disbursements	17,105	570	-	-	-	-
Cash and investments - ending	\$ 2,284,325	\$ 12,797	\$ 199,677	\$ -	\$ 25,162	\$ (799)

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

	Family Court Project Grant	SC Drug & Alcohol Edu. Fund	Grant Com Emer Man Planning	Com Emer Response Team Sub	Election Non Reverting Sec 102	97.042 Grant Homeland Security
Cash and investments - beginning	\$ (396)	\$ 275	\$ 1,016	\$ 2,531	\$ 1,194	\$ 114,192
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	8,250
Total receipts	-	-	-	-	-	8,250
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	16,005
Total disbursements	-	-	-	-	-	16,005
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(7,755)
Cash and investments - ending	\$ (396)	\$ 275	\$ 1,016	\$ 2,531	\$ 1,194	\$ 106,437

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

	Grant Energy Area 2 (Round 1)	Grant-Juvenile Alcol est 4/14	20.602 Operation Pull Over	Health Gr.-Smithville-Mosquito	Aviation Rotary
Cash and investments - beginning	\$ 3,315	\$ 673	\$ 137	\$ 228	\$ 75,017
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	101,612
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	16,945
Total receipts	-	-	-	-	118,557
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	104,493
Total disbursements	-	-	-	-	104,493
Excess (deficiency) of receipts over disbursements	-	-	-	-	14,064
Cash and investments - ending	\$ 3,315	\$ 673	\$ 137	\$ 228	\$ 89,081

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

	Drug Interdiction Fund	93.563 IMMUNIZATION GRANT	93.069 Emergency Preparedness	18-GAL/CASA - Circuit Court	Community Crossings Grant
Cash and investments - beginning	\$ 1,614	\$ -	\$ -	\$ 11,941	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	3,638	-	-	-	-
Other receipts	1,598	46,066	32	55,788	990,085
Total receipts	5,236	46,066	32	55,788	990,085
Disbursements:					
Personal services	-	19,937	-	26,618	-
Supplies	-	203	-	-	1,451,550
Other services and charges	-	120	-	43	-
Capital outlay	-	25,000	-	-	-
Other disbursements	3,315	-	-	6,478	-
Total disbursements	3,315	45,260	-	33,139	1,451,550
Excess (deficiency) of receipts over disbursements	1,921	806	32	22,649	(461,465)
Cash and investments - ending	\$ 3,535	\$ 806	\$ 32	\$ 34,590	\$ (461,465)

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

	Grant Methamphetamine Mini	Grant Pandemic Assessment	Sullivan Co Community Foundati	Grant Indiana Youth Aviation	Community Corr. Grant Odd yrs.
Cash and investments - beginning	\$ 1,496	\$ 1,889	\$ 365	\$ 1,500	\$ 16,999
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	177,112
Total receipts	-	-	-	-	177,112
Disbursements:					
Personal services	-	-	-	-	126,538
Supplies	-	-	-	-	39,286
Other services and charges	-	-	-	-	15,613
Capital outlay	-	-	-	-	565
Other disbursements	-	-	-	-	2,358
Total disbursements	-	-	-	-	184,360
Excess (deficiency) of receipts over disbursements	-	-	-	-	(7,248)
Cash and investments - ending	\$ 1,496	\$ 1,889	\$ 365	\$ 1,500	\$ 9,751

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

	Comm. Corr. Project Income	Comm. Corr. - CTP	Comm. Corr. & Probation Grant	Probation 106	Totals
Cash and investments - beginning	\$ 1,069	\$ 3,400	\$ 9,383	\$ 2,235	\$ 17,504,976
Receipts:					
Taxes	-	-	-	-	34,420,289
Licenses and permits	-	-	-	-	330
Intergovernmental receipts	-	-	-	-	6,127,930
Charges for services	-	-	-	-	2,154,514
Fines and forfeits	-	-	-	-	811,463
Other receipts	147,994	2,875	44,887	3,655	11,952,148
Total receipts	147,994	2,875	44,887	3,655	55,466,674
Disbursements:					
Personal services	70,840	-	34,353	-	11,213,981
Supplies	990	-	160	-	4,747,549
Other services and charges	3,624	-	733	265	3,112,950
Capital outlay	-	-	482	-	1,232,912
Other disbursements	5,994	-	6,457	-	32,821,703
Total disbursements	81,448	-	42,185	265	53,129,095
Excess (deficiency) of receipts over disbursements	66,546	2,875	2,702	3,390	2,337,579
Cash and investments - ending	\$ 67,615	\$ 6,275	\$ 12,085	\$ 5,625	\$ 19,842,555

SULLIVAN COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
CATERPILLAR FINANCIAL SERVICES	HIGHWAY GRADER 112	\$ 27,500	5/14/2018	5/14/2020
CATERPILLAR FINANCIAL SERVICES	HIGHWAY MOTOR GRADER 115	27,500	7/16/2018	6/18/2020
CATERPILLAR FINANCIAL SERVICES	MINI HYDRAULIC EXCAVATOR 104	19,959	12/9/2019	12/9/2021
CATERPILLAR FINANCIAL SERVICES	HWY HYDRAULIC EXCAVATOR 214	18,390	4/7/2017	4/7/2021
CATERPILLAR FINANCIAL SERVICES	HIGHWAY J DEERE GRADER 233	23,102	6/21/2018	6/21/2020
FORD MOTOR CREDIT	SHERIFF DEPARTMENT 11 VEHICLES	66,082	2/3/2016	2/3/2020
JOHN DEERE FINANCIAL	WHEELED EXCAVATOR 301	27,612	12/2/2019	12/2/2023
JOHN DEERE FINANCIAL	GRADER 340	26,765	8/27/2019	8/27/2021
TCF EQUIPMENT FINANCE	MACK DUMP TRUCK GU713 365	<u>27,831</u>	2/2/2018	2/5/2022
Total governmental activities		<u>264,741</u>		
Total of annual lease payments		<u>\$ 264,741</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/>.