

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

FINANCIAL STATEMENT AUDIT REPORT

OF

SULLIVAN COUNTY, INDIANA

January 1, 2020 to December 31, 2020



**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	01-01-20 to 12-31-22
County Treasurer	Janna J. Johnson	01-01-20 to 12-31-22
Clerk of the Circuit Court	Tonya Bedwell	01-01-20 to 12-31-22
County Sheriff	Clark Cottom	01-01-20 to 12-31-22
County Recorder	Beth E. Swalls	01-01-20 to 12-31-22
County Assessor	Vicki Talpas	01-01-20 to 12-31-22
President of the Board of County Commissioners	Robert A. Davis	01-01-20 to 12-31-22
President of the County Council	Tim Abrams Jerry Payne	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, 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 and 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.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated March 16, 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

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, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
General	\$ 2,896,405	\$ 8,337,385	\$ 8,398,004	\$ 2,835,786
Accident Report	1,397	1,799	68	3,128
Aviation	78,041	134,226	102,166	110,101
Superior Court Bail Bond	48,903	-	-	48,903
LIT - Economic Development	2,652,945	3,361,145	1,424,315	4,589,775
City & Town Court Costs	101,295	4,418	-	105,713
Clerk Record Perpetuation	33,584	11,661	13,221	32,024
Congressional School Interest	7,482	-	7,482	-
Congressional School Principal	15,869	-	15,869	-
Tourism	157,688	48,558	50,318	155,928
Sales Disclosure - County Share	2,776	2,635	-	5,411
20.205 Cumulative Bridge	792,081	466,755	159,811	1,099,025
Corp. Cum'l. Capital Developm	718	-	-	718
Drug Free Community	23,476	12,547	16,633	19,390
Ambulance	-	573,117	589,968	(16,851)
LEPC/Emerg. Plan./Right to Know	6,345	4,743	1,550	9,538
Enhanced Access - Recorder	5,801	-	-	5,801
Firearm's Training	19,820	11,560	-	31,380
Health	147,466	256,402	210,674	193,194
County ID Protection Fund	51,493	3,081	32,562	22,012
Landfill Closure & Post Closur	512,487	12,413	6,490	518,410
Local Health Maintenance	117,703	30,843	25,309	123,237
Local Road & Street	329,705	292,934	195,567	427,072
County Misdemeanant	112,479	-	-	112,479
Highway	1,718,750	2,139,871	904,190	2,954,431
Park Non Reverting Operating	325,186	77,480	97,883	304,783
Rainy Day Fund	732,106	-	-	732,106
2015 Reassessment	210,737	163,474	133,000	241,211
Recorder Perpetuation	65,355	57,422	62,919	59,858
Sex & Violent Offender Fund	13,321	50	377	12,994
Supplemental Public Defender	234,300	48,362	-	282,662
Surplus Tax	16,665	-	12,404	4,261
Surveyor Perpetuation	36,666	15,320	9,680	42,306
Tax Sale Redemption	19,072	84,884	90,181	13,775
IN Local Health Dept Trust Fund	118,291	16,890	4,396	130,785
Vehicle Inspection	8,256	-	-	8,256
CASA Court App Sp Advocate	1	-	-	1
Park & Recreation	617,966	1,122,699	1,323,600	417,065
Co Offender Transportation	63	63	-	126
SC Statewide 911	617,542	367,479	541,156	443,865
Adult Probation Services	48,955	28,538	51,450	26,043
Juvenile Probation Service	7,263	995	2,235	6,023
County User Fee	27,600	-	-	27,600
Drug Task Force	-	8,391	-	8,391
Extension Relocation Donation	200	-	-	200
300 North TIF Area Allocation	522,705	88,312	3,690	607,327
Payroll	150,823	1,752,406	1,731,171	172,058
Police Pension Trust Fund	59,911	22,765	34,455	48,221
Settlement Fund	-	24,425,760	24,425,760	-
Wheel Tax	-	61,051	61,051	-
Surtax	-	387,866	387,866	-
Commercial Vehicle Excise CVET	2	120,246	120,246	2
Financial Institution	-	165,124	165,124	-
Homestead Credit Rebate	53	-	-	53
State Fines & Forfeitures	12,534	10,106	8,134	14,506
Infraction Judgement Fines	1,831	23,976	25,220	587
Special Death Benefit Fees	75	1,235	1,251	59
Sales Disclosure - State Fees	445	5,273	5,513	205
Coroner's Continuing Edu. Fee	302	3,195	3,016	481
Interstate Compact/State	63	63	126	-
Mortgage Recording Fee	115	2,508	2,298	325
Sex/Violent Offender Regist.	2	1,455	1,203	254
Child Restraint Fine	-	450	450	-
Inheritance Tax	10	-	-	10
Education Plate	150	300	131	319
Riverboat Revenue Sharing	-	175,609	127,216	48,393

SULLIVAN 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
93.563 Reg Incentive County	4,248	9,481	-	13,729
93.563 Prosecu IV-D Prior10/99	1,795	-	-	1,795
93.563 Reg. Incentive Prosecut	138,705	14,264	1,550	151,419
93.563 Reg. Incentive Clerk	15,002	9,481	7,872	16,611
Probation Administration Fee	77,401	1,282	-	78,683
Law Enforcement Fund	57,106	9,007	2,987	63,126
2019 Tax Sale (Surplus)	332,768	-	190,996	141,772
ADR	4,907	-	4,432	475
2019 Online Sale (Surplus)	-	10,119	-	10,119
2020 Tax Sale Surplus	-	457,727	69,554	388,173
Community Corr. Grant Even Yrs	(2,090)	210,216	198,550	9,576
After Settlement Collection	716,772	786,978	716,772	786,978
Sheriff Inmate Trust Fund	10,312	187,234	179,623	17,923
Sheriff Jail Commissary	9,560	133,103	100,381	42,282
Clerks Trust Fund	276,460	1,128,166	1,106,234	298,392
Prosecutors Law Enforcement Fund	4,407	-	-	4,407
Sheriff Department Settlement Fund	-	-	-	-
Clerk Support Fund	4,520	286,130	288,299	2,351
Sex Offender Fund	-	1,430	1,430	-
Commissioners Deed Sale	30,414	-	-	30,414
Deed-Auditor Share	5,000	9,110	-	14,110
MVH restricted	-	2,064,331	2,030,848	33,483
TMA - Tax Audit	26,159	183,525	69,900	139,784
CEDIT / Correctional Facility	-	787,588	-	787,588
Pre-Trial Diversion	29,667	21,420	5,925	45,162
Jury Fees	31,630	1,703	-	33,333
Sullivan Nuisance Liens & Fees	651	-	-	651
Law Enforcement Continue Ed	2,225	-	-	2,225
User fee	76,721	2,791	123	79,389
Utilities Fee - Mines	424,632	78,617	1,425	501,824
Utility Easement Fee	5,077	-	-	5,077
Aviation Donation	3,371	-	-	3,371
Veteran Van Donation	4,066	-	-	4,066
Cemetery Commiss. Donation Fund	50	-	-	50
Park & Lake Donation	841	1,000	-	1,841
Sheriff Donation Fund	15,194	3,094	16,700	1,588
Allocation Fund Stewart St TIF	283,916	61,264	36,190	308,990
Common School	3,008	-	3,008	-
Infraction Deferral	57,323	24,860	39,983	42,200
2014 Tax Sale Oct 8 2014	(7,393)	-	-	(7,393)
2016 Tax Sale - 10/11/2016	26,630	-	26,630	-
2017 Tax Sale 9/28/17-9/27/18	(18,041)	26,629	-	8,588
2018 Tax Sale	85,769	-	49,954	35,815
Redevelopment Commission	1,242	-	1,002	240
Commissioner Tax Sale 6/24/19	1,843	-	-	1,843
Highway 54	708,739	-	-	708,739
16.575 VOCA Victims Assit. Fun	(5,479)	29,185	32,797	(9,091)
Co. Comm. EMA -Radio Fund	27,125	-	750	26,375
Elected Official Training	7,705	1,385	1,805	7,285
Aviation Construction	17,390	-	-	17,390
U.S. Specialty Ins. Co. Fund	641	-	-	641
Aviation NonReverting ramp fee	17,269	5,600	-	22,869
Inmate Housing	234,270	162,076	290,697	105,649
Health Benefits	2,284,325	2,476,569	2,352,416	2,408,478
Circuit Court Bail Bond	12,797	-	-	12,797
LOIT 2016 Special Distribution	199,677	-	-	199,677
LIT Economic Development (EDIT)	-	5,906,909	5,906,909	-
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	106,437	38,227	57,623	87,041
Grant Energy Area 2 (Round 1)	3,315	-	-	3,315

SULLIVAN 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
Grant-Juvenile Alcol est 4/14	673	-	-	673
20.602 Operation Pull Over	137	-	-	137
Health Gr.-Smithville-Mosquito	228	-	-	228
Aviation Rotary	89,081	119,961	86,864	122,178
Drug Interdiction Fund	3,535	3,246	-	6,781
93.563 IMMUNIZATION GRANT	806	53,052	62,140	(8,282)
93.069 Emergency Preparedness	32	32,662	34,263	(1,569)
18-GAL/CASA - Circuit Court	34,590	50,769	31,648	53,711
Community Crossings Grant	(461,465)	898,842	1,205,436	(768,059)
Community Correction Bldg FIRE	-	8,685	-	8,685
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.	9,751	1,322	-	11,073
Comm. Corr. Project Income	67,615	45,301	63,788	49,128
Comm. Corr. - CTP	6,275	4,075	8,481	1,869
Comm. Corr. & Probation Grant	12,085	53,750	64,873	962
Runway Rehab Grant	-	22,368	25,123	(2,755)
Lare Grant Project	-	67,000	67,000	-
Probation 106	5,625	5,670	818	10,477
Totals	<u>\$ 19,842,555</u>	<u>\$ 61,443,044</u>	<u>\$ 57,031,198</u>	<u>\$ 24,254,401</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.

SULLIVAN 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. 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.

SULLIVAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

*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 grant funds that were not reimbursed for expenditures at December 31, 2020. 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.

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#### OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

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

	General	Accident Report	Aviation	Superior Court Bail Bond	LIT - Economic Development
Cash and investments - beginning	\$ 2,896,405	\$ 1,397	\$ 78,041	\$ 48,903	\$ 2,652,945
Receipts:					
Taxes	6,225,872	-	80,468	-	-
Licenses and permits	495	-	-	-	-
Intergovernmental receipts	481,454	-	6,223	-	3,359,855
Charges for services	142,377	-	47,535	-	-
Fines and forfeits	197,941	1,799	-	-	-
Other receipts	1,289,246	-	-	-	1,290
Total receipts	8,337,385	1,799	134,226	-	3,361,145
Disbursements:					
Personal services	5,475,934	-	61,918	-	672,650
Supplies	839,392	-	1,991	-	115
Other services and charges	1,976,890	-	39,736	-	501,367
Capital outlay	40,587	-	-	-	190,088
Other disbursements	65,201	68	(1,479)	-	60,095
Total disbursements	8,398,004	68	102,166	-	1,424,315
Excess (deficiency) of receipts over disbursements	(60,619)	1,731	32,060	-	1,936,830
Cash and investments - ending	\$ 2,835,786	\$ 3,128	\$ 110,101	\$ 48,903	\$ 4,589,775

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

	City & Town Court Costs	Clerk Record Perpetuation	Congressional School Interest	Congressional School Principal	Tourism
Cash and investments - beginning	\$ 101,295	\$ 33,584	\$ 7,482	\$ 15,869	\$ 157,688
Receipts:					
Taxes	-	-	-	-	45,125
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	4,418	11,661	-	-	-
Other receipts	-	-	-	-	3,433
Total receipts	4,418	11,661	-	-	48,558
Disbursements:					
Personal services	-	-	-	-	15,305
Supplies	-	-	-	-	1,788
Other services and charges	-	13,221	-	-	33,225
Capital outlay	-	-	-	-	-
Other disbursements	-	-	7,482	15,869	-
Total disbursements	-	13,221	7,482	15,869	50,318
Excess (deficiency) of receipts over disbursements	4,418	(1,560)	(7,482)	(15,869)	(1,760)
Cash and investments - ending	\$ 105,713	\$ 32,024	\$ -	\$ -	\$ 155,928

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

	Sales Disclosure - County Share	20.205 Cumulative Bridge	Corp. Cum'l. Capital Developm	Drug Free Community	Ambulance
Cash and investments - beginning	\$ 2,776	\$ 792,081	\$ 718	\$ 23,476	\$ -
Receipts:					
Taxes	-	340,749	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	26,350	-	-	-
Charges for services	2,635	-	-	-	565,414
Fines and forfeits	-	-	-	12,547	-
Other receipts	-	99,656	-	-	7,703
Total receipts	2,635	466,755	-	12,547	573,117
Disbursements:					
Personal services	-	42,769	-	-	480,314
Supplies	-	34,222	-	-	75,425
Other services and charges	-	-	-	-	34,229
Capital outlay	-	82,820	-	-	-
Other disbursements	-	-	-	16,633	-
Total disbursements	-	159,811	-	16,633	589,968
Excess (deficiency) of receipts over disbursements	2,635	306,944	-	(4,086)	(16,851)
Cash and investments - ending	\$ 5,411	\$ 1,099,025	\$ 718	\$ 19,390	\$ (16,851)

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

	LEPC/Emerg. Plan./Right to Know	Enhanced Access - Recorder	Firearm's Training	Health	County ID Protection Fund
Cash and investments - beginning	\$ 6,345	\$ 5,801	\$ 19,820	\$ 147,466	\$ 51,493
Receipts:					
Taxes	-	-	-	196,701	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	15,211	-
Charges for services	-	-	-	41,885	-
Fines and forfeits	-	-	11,560	-	3,081
Other receipts	4,743	-	-	2,605	-
Total receipts	4,743	-	11,560	256,402	3,081
Disbursements:					
Personal services	-	-	-	180,791	-
Supplies	-	-	-	12,800	-
Other services and charges	-	-	-	4,161	-
Capital outlay	-	-	-	12,922	-
Other disbursements	1,550	-	-	-	32,562
Total disbursements	1,550	-	-	210,674	32,562
Excess (deficiency) of receipts over disbursements	3,193	-	11,560	45,728	(29,481)
Cash and investments - ending	\$ 9,538	\$ 5,801	\$ 31,380	\$ 193,194	\$ 22,012

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

	Landfill Closure & Post Closur	Local Health Maintenance	Local Road & Street	County Misdemeanant	Highway
Cash and investments - beginning	\$ 512,487	\$ 117,703	\$ 329,705	\$ 112,479	\$ 1,718,750
Receipts:					
Taxes	-	-	-	-	376,471
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	291,954	-	1,677,669
Charges for services	-	16,570	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	12,413	14,273	980	-	85,731
Total receipts	12,413	30,843	292,934	-	2,139,871
Disbursements:					
Personal services	-	23,670	-	-	414,918
Supplies	-	347	195,567	-	43,572
Other services and charges	-	1,292	-	-	437,933
Capital outlay	-	-	-	-	7,767
Other disbursements	6,490	-	-	-	-
Total disbursements	6,490	25,309	195,567	-	904,190
Excess (deficiency) of receipts over disbursements	5,923	5,534	97,367	-	1,235,681
Cash and investments - ending	\$ 518,410	\$ 123,237	\$ 427,072	\$ 112,479	\$ 2,954,431

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

	Park Non Reverting Operating	Rainy Day Fund	2015 Reassessment	Recorder Perpetuation	Sex & Violent Offender Fund
Cash and investments - beginning	\$ 325,186	\$ 732,106	\$ 210,737	\$ 65,355	\$ 13,321
Receipts:					
Taxes	-	-	151,003	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	11,677	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	75,646	-	-	57,384	50
Other receipts	1,834	-	794	38	-
Total receipts	<u>77,480</u>	<u>-</u>	<u>163,474</u>	<u>57,422</u>	<u>50</u>
Disbursements:					
Personal services	-	-	4,279	3,454	-
Supplies	97,658	-	670	-	-
Other services and charges	-	-	128,051	-	-
Capital outlay	-	-	-	-	-
Other disbursements	225	-	-	59,465	377
Total disbursements	<u>97,883</u>	<u>-</u>	<u>133,000</u>	<u>62,919</u>	<u>377</u>
Excess (deficiency) of receipts over disbursements	<u>(20,403)</u>	<u>-</u>	<u>30,474</u>	<u>(5,497)</u>	<u>(327)</u>
Cash and investments - ending	<u>\$ 304,783</u>	<u>\$ 732,106</u>	<u>\$ 241,211</u>	<u>\$ 59,858</u>	<u>\$ 12,994</u>

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

	Supplemental Public Defender	Surplus Tax	Surveyor Perpetuation	Tax Sale Redemption	IN Local Health Dept Trust Fund
Cash and investments - beginning	\$ 234,300	\$ 16,665	\$ 36,666	\$ 19,072	\$ 118,291
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	8,445
Fines and forfeits	-	-	15,320	-	-
Other receipts	48,362	-	-	84,884	8,445
Total receipts	48,362	-	15,320	84,884	16,890
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	1,084
Other services and charges	-	-	-	-	3,312
Capital outlay	-	-	-	-	-
Other disbursements	-	12,404	9,680	90,181	-
Total disbursements	-	12,404	9,680	90,181	4,396
Excess (deficiency) of receipts over disbursements	48,362	(12,404)	5,640	(5,297)	12,494
Cash and investments - ending	\$ 282,662	\$ 4,261	\$ 42,306	\$ 13,775	\$ 130,785

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

	Vehicle Inspection	CASA Court App Sp Advocate	Park & Recreation	Co Offender Transportation	SC Statewide 911
Cash and investments - beginning	\$ 8,256	\$ 1	\$ 617,966	\$ 63	\$ 617,542
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	1,108,391	-	-
Fines and forfeits	-	-	-	63	365,656
Other receipts	-	-	14,308	-	1,823
Total receipts	-	-	1,122,699	63	367,479
Disbursements:					
Personal services	-	-	660,925	-	189,901
Supplies	-	-	54,704	-	-
Other services and charges	-	-	441,227	-	80,293
Capital outlay	-	-	165,990	-	270,962
Other disbursements	-	-	754	-	-
Total disbursements	-	-	1,323,600	-	541,156
Excess (deficiency) of receipts over disbursements	-	-	(200,901)	63	(173,677)
Cash and investments - ending	\$ 8,256	\$ 1	\$ 417,065	\$ 126	\$ 443,865

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

	Adult Probation Services	Juvenile Probation Service	County User Fee	Drug Task Force	Extension Relocation Donation
Cash and investments - beginning	\$ 48,955	\$ 7,263	\$ 27,600	\$ -	\$ 200
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	28,538	995	-	-	-
Other receipts	-	-	-	8,391	-
Total receipts	<u>28,538</u>	<u>995</u>	<u>-</u>	<u>8,391</u>	<u>-</u>
Disbursements:					
Personal services	16,114	-	-	-	-
Supplies	7,631	538	-	-	-
Other services and charges	7,261	1,697	-	-	-
Capital outlay	20,444	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>51,450</u>	<u>2,235</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(22,912)</u>	<u>(1,240)</u>	<u>-</u>	<u>8,391</u>	<u>-</u>
Cash and investments - ending	<u>\$ 26,043</u>	<u>\$ 6,023</u>	<u>\$ 27,600</u>	<u>\$ 8,391</u>	<u>\$ 200</u>

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

	300 North TIF Area Allocation	Payroll	Police Pension Trust Fund	Settlement Fund	Wheel Tax
Cash and investments - beginning	\$ 522,705	\$ 150,823	\$ 59,911	\$ -	\$ -
Receipts:					
Taxes	88,312	100,601	-	24,425,760	61,051
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	1,433	-	-
Fines and forfeits	-	-	21,332	-	-
Other receipts	-	1,651,805	-	-	-
Total receipts	<u>88,312</u>	<u>1,752,406</u>	<u>22,765</u>	<u>24,425,760</u>	<u>61,051</u>
Disbursements:					
Personal services	-	787,664	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	2,486	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,690	941,021	34,455	24,425,760	61,051
Total disbursements	<u>3,690</u>	<u>1,731,171</u>	<u>34,455</u>	<u>24,425,760</u>	<u>61,051</u>
Excess (deficiency) of receipts over disbursements	<u>84,622</u>	<u>21,235</u>	<u>(11,690)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 607,327</u>	<u>\$ 172,058</u>	<u>\$ 48,221</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Surtax	Commercial Vehicle Excise CVET	Financial Institution	Homestead Credit Rebate	State Fines & Forfeitures
Cash and investments - beginning	\$ -	\$ 2	\$ -	\$ 53	\$ 12,534
Receipts:					
Taxes	387,866	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	120,246	165,124	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	9,436
Other receipts	-	-	-	-	670
Total receipts	387,866	120,246	165,124	-	10,106
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	387,866	120,246	165,124	-	8,134
Total disbursements	387,866	120,246	165,124	-	8,134
Excess (deficiency) of receipts over disbursements	-	-	-	-	1,972
Cash and investments - ending	\$ -	\$ 2	\$ -	\$ 53	\$ 14,506

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

	Infraction Judgement Fines	Special Death Benefit Fees	Sales Disclosure - State Fees	Coroner's Continuing Edu. Fee	Interstate Compact/State
Cash and investments - beginning	\$ 1,831	\$ 75	\$ 445	\$ 302	\$ 63
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	20,269	1,078	4,390	3,195	63
Other receipts	3,707	157	883	-	-
Total receipts	23,976	1,235	5,273	3,195	63
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	25,220	1,251	5,513	3,016	126
Total disbursements	25,220	1,251	5,513	3,016	126
Excess (deficiency) of receipts over disbursements	(1,244)	(16)	(240)	179	(63)
Cash and investments - ending	\$ 587	\$ 59	\$ 205	\$ 481	\$ -

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

	Mortgage Recording Fee	Sex/Violent Offender Regist.	Child Restraint Fine	Inheritance Tax	Education Plate
Cash and investments - beginning	\$ 115	\$ 2	\$ -	\$ 10	\$ 150
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	300
Fines and forfeits	2,393	1,455	425	-	-
Other receipts	115	-	25	-	-
Total receipts	<u>2,508</u>	<u>1,455</u>	<u>450</u>	<u>-</u>	<u>300</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,298	1,203	450	-	131
Total disbursements	<u>2,298</u>	<u>1,203</u>	<u>450</u>	<u>-</u>	<u>131</u>
Excess (deficiency) of receipts over disbursements	<u>210</u>	<u>252</u>	<u>-</u>	<u>-</u>	<u>169</u>
Cash and investments - ending	<u>\$ 325</u>	<u>\$ 254</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 319</u>

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

	Riverboat Revenue Sharing	93.563 Reg Incentive County	93.563 Prosecu IV-D Prior10/99	93.563 Reg. Incentive Prosecut	93.563 Reg. Incentive Clerk
Cash and investments - beginning	\$ -	\$ 4,248	\$ 1,795	\$ 138,705	\$ 15,002
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	175,609	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	9,481	-	14,264	9,481
Total receipts	175,609	9,481	-	14,264	9,481
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	127,216	-	-	1,550	7,872
Total disbursements	127,216	-	-	1,550	7,872
Excess (deficiency) of receipts over disbursements	48,393	9,481	-	12,714	1,609
Cash and investments - ending	\$ 48,393	\$ 13,729	\$ 1,795	\$ 151,419	\$ 16,611

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

	Probation Administration Fee	Law Enforcement Fund	2019 Tax Sale (Surplus)	ADR	2019 Online Sale Surplus
Cash and investments - beginning	\$ 77,401	\$ 57,106	\$ 332,768	\$ 4,907	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	1,282	-	-	-	-
Other receipts	-	9,007	-	-	10,119
Total receipts	1,282	9,007	-	-	10,119
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	2,987	190,996	4,432	-
Total disbursements	-	2,987	190,996	4,432	-
Excess (deficiency) of receipts over disbursements	1,282	6,020	(190,996)	(4,432)	10,119
Cash and investments - ending	\$ 78,683	\$ 63,126	\$ 141,772	\$ 475	\$ 10,119

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

	2020 Tax Sale Surplus	Community Corr. Grant Even Yrs	After Settlement Collection	Sheriff Inmate Trust Fund	Sheriff Jail Commissary
Cash and investments - beginning	\$ -	\$ (2,090)	\$ 716,772	\$ 10,312	\$ 9,560
Receipts:					
Taxes	-	-	786,978	187,234	133,103
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	457,727	210,216	-	-	-
Total receipts	<u>457,727</u>	<u>210,216</u>	<u>786,978</u>	<u>187,234</u>	<u>133,103</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	69,554	198,550	716,772	179,623	100,381
Total disbursements	<u>69,554</u>	<u>198,550</u>	<u>716,772</u>	<u>179,623</u>	<u>100,381</u>
Excess (deficiency) of receipts over disbursements	<u>388,173</u>	<u>11,666</u>	<u>70,206</u>	<u>7,611</u>	<u>32,722</u>
Cash and investments - ending	<u>\$ 388,173</u>	<u>\$ 9,576</u>	<u>\$ 786,978</u>	<u>\$ 17,923</u>	<u>\$ 42,282</u>

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

	Clerks Trust Fund	Prosecutors Law Enforcement Fund	Sheriff Department Settlement Fund	Clerk Support Fund	Sex Offender Fund
Cash and investments - beginning	\$ 276,460	\$ 4,407	\$ -	\$ 4,520	\$ -
Receipts:					
Taxes	1,128,166	-	-	286,130	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	1,430
Total receipts	<u>1,128,166</u>	<u>-</u>	<u>-</u>	<u>286,130</u>	<u>1,430</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,106,234	-	-	288,299	1,430
Total disbursements	<u>1,106,234</u>	<u>-</u>	<u>-</u>	<u>288,299</u>	<u>1,430</u>
Excess (deficiency) of receipts over disbursements	<u>21,932</u>	<u>-</u>	<u>-</u>	<u>(2,169)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 298,392</u>	<u>\$ 4,407</u>	<u>\$ -</u>	<u>\$ 2,351</u>	<u>\$ -</u>

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

	Commissioners Deed Sale	Deed-Auditor Share	MVH restricted	TMA - Tax Audit	CEDIT / Correctional Facility
Cash and investments - beginning	\$ 30,414	\$ 5,000	\$ -	\$ 26,159	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,677,669	-	787,588
Charges for services	-	9,110	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	386,662	183,525	-
Total receipts	-	9,110	2,064,331	183,525	787,588
Disbursements:					
Personal services	-	-	841,382	-	-
Supplies	-	-	1,061,397	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	128,069	-	-
Other disbursements	-	-	-	69,900	-
Total disbursements	-	-	2,030,848	69,900	-
Excess (deficiency) of receipts over disbursements	-	9,110	33,483	113,625	787,588
Cash and investments - ending	\$ 30,414	\$ 14,110	\$ 33,483	\$ 139,784	\$ 787,588

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

	Pre-Trial Diversion	Jury Fees	Sullivan Nuisance & Liens & Fees	Law Enforcement Continue Ed	User fee
Cash and investments - beginning	\$ 29,667	\$ 31,630	\$ 651	\$ 2,225	\$ 76,721
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	21,331	1,703	-	-	2,791
Other receipts	89	-	-	-	-
Total receipts	21,420	1,703	-	-	2,791
Disbursements:					
Personal services	3,194	-	-	-	-
Supplies	81	-	-	-	-
Other services and charges	2,650	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	123
Total disbursements	5,925	-	-	-	123
Excess (deficiency) of receipts over disbursements	15,495	1,703	-	-	2,668
Cash and investments - ending	\$ 45,162	\$ 33,333	\$ 651	\$ 2,225	\$ 79,389

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

	Utilities Fee - Mines	Utility Easement Fee	Aviation Donation	Veteran Van Donation	Cemetery Commiss. Donation Fund
Cash and investments - beginning	\$ 424,632	\$ 5,077	\$ 3,371	\$ 4,066	\$ 50
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	78,617	-	-	-	-
Total receipts	78,617	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,425	-	-	-	-
Total disbursements	1,425	-	-	-	-
Excess (deficiency) of receipts over disbursements	77,192	-	-	-	-
Cash and investments - ending	\$ 501,824	\$ 5,077	\$ 3,371	\$ 4,066	\$ 50

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

	Park & Lake Donation	Sheriff Donation Fund	Allocation Fund Stewart St TIF	Common School	Infraction Deferral
Cash and investments - beginning	\$ 841	\$ 15,194	\$ 283,916	\$ 3,008	\$ 57,323
Receipts:					
Taxes	-	-	61,264	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	14,000
Other receipts	1,000	3,094	-	-	10,860
Total receipts	1,000	3,094	61,264	-	24,860
Disbursements:					
Personal services	-	-	-	-	37,616
Supplies	-	-	-	-	1,242
Other services and charges	-	-	-	-	1,125
Capital outlay	-	-	-	-	-
Other disbursements	-	16,700	36,190	3,008	-
Total disbursements	-	16,700	36,190	3,008	39,983
Excess (deficiency) of receipts over disbursements	1,000	(13,606)	25,074	(3,008)	(15,123)
Cash and investments - ending	\$ 1,841	\$ 1,588	\$ 308,990	\$ -	\$ 42,200

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

	2014 Tax Sale Oct 8 2014	2016 Tax Sale 10/11/2016	2017 Tax Sale 9/28/17-9/27/18	2018 Tax Sale	Redevelopment Commission
Cash and investments - beginning	\$ (7,393)	\$ 26,630	\$ (18,041)	\$ 85,769	\$ 1,242
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	26,629	-	-
Total receipts	-	-	26,629	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	1,002
Capital outlay	-	-	-	-	-
Other disbursements	-	26,630	-	49,954	-
Total disbursements	-	26,630	-	49,954	1,002
Excess (deficiency) of receipts over disbursements	-	(26,630)	26,629	(49,954)	(1,002)
Cash and investments - ending	\$ (7,393)	\$ -	\$ 8,588	\$ 35,815	\$ 240

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

	Commissioner Tax Sale 6/24/19	Highway 54	16.575 VOCA Victims Assit. Fun	Co. Comm. EMA -Radio Fund	Elected Official Training
Cash and investments - beginning	\$ 1,843	\$ 708,739	\$ (5,479)	\$ 27,125	\$ 7,705
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	29,185	-	1,385
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	29,185	-	1,385
Disbursements:					
Personal services	-	-	32,797	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	750	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	1,805
Total disbursements	-	-	32,797	750	1,805
Excess (deficiency) of receipts over disbursements	-	-	(3,612)	(750)	(420)
Cash and investments - ending	\$ 1,843	\$ 708,739	\$ (9,091)	\$ 26,375	\$ 7,285

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

	Aviation Construction	U.S. Specialty Ins. Co. Fund	Aviation NonReverting ramp fee	Inmate Housing	Health Benefits
Cash and investments - beginning	\$ 17,390	\$ 641	\$ 17,269	\$ 234,270	\$ 2,284,325
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	5,600	162,076	2,476,569
Total receipts	-	-	5,600	162,076	2,476,569
Disbursements:					
Personal services	-	-	-	-	2,349,974
Supplies	-	-	-	-	-
Other services and charges	-	-	-	23,334	-
Capital outlay	-	-	-	267,363	-
Other disbursements	-	-	-	-	2,442
Total disbursements	-	-	-	290,697	2,352,416
Excess (deficiency) of receipts over disbursements	-	-	5,600	(128,621)	124,153
Cash and investments - ending	\$ 17,390	\$ 641	\$ 22,869	\$ 105,649	\$ 2,408,478

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

	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	\$ 12,797	\$ 199,677	\$ -	\$ 25,162	\$ (799)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	5,906,909	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	5,906,909	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	5,906,909	-	-
Total disbursements	-	-	5,906,909	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ 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, 2020

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

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

	97.042 Grant Homeland Security	Grant Energy Area 2 (Round 1)	Grant-Juvenile Alcol est 4/14	20.602 Operation Pull Over	Health Gr.-Smithville-Mosquito
Cash and investments - beginning	\$ 106,437	\$ 3,315	\$ 673	\$ 137	\$ 228
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	38,227	-	-	-	-
Total receipts	38,227	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	973	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	56,650	-	-	-	-
Total disbursements	57,623	-	-	-	-
Excess (deficiency) of receipts over disbursements	(19,396)	-	-	-	-
Cash and investments - ending	\$ 87,041	\$ 3,315	\$ 673	\$ 137	\$ 228

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

	Aviation Rotary	Drug Interdiction Fund	93.563 IMMUNIZATION GRANT	93.069 Emergency Preparedness	18-GAL/CASA - Circuit Court
Cash and investments - beginning	\$ 89,081	\$ 3,535	\$ 806	\$ 32	\$ 34,590
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	89,961	-	-	-	-
Fines and forfeits	-	3,246	-	-	-
Other receipts	30,000	-	53,052	32,662	50,769
Total receipts	<u>119,961</u>	<u>3,246</u>	<u>53,052</u>	<u>32,662</u>	<u>50,769</u>
Disbursements:					
Personal services	-	-	52,621	15,952	24,038
Supplies	22,558	-	5,319	8,121	-
Other services and charges	-	-	4,200	300	250
Capital outlay	-	-	-	9,890	-
Other disbursements	64,306	-	-	-	7,360
Total disbursements	<u>86,864</u>	<u>-</u>	<u>62,140</u>	<u>34,263</u>	<u>31,648</u>
Excess (deficiency) of receipts over disbursements	<u>33,097</u>	<u>3,246</u>	<u>(9,088)</u>	<u>(1,601)</u>	<u>19,121</u>
Cash and investments - ending	<u>\$ 122,178</u>	<u>\$ 6,781</u>	<u>\$ (8,282)</u>	<u>\$ (1,569)</u>	<u>\$ 53,711</u>

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

	Community Crossings Grant	Community Correction Bldg FIRE	Grant Methamphetamine Mini	Grant Pandemic Assessment	Sullivan Co Community Foundati
Cash and investments - beginning	\$ (461,465)	\$ -	\$ 1,496	\$ 1,889	\$ 365
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	898,842	8,685	-	-	-
Total receipts	898,842	8,685	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	1,205,436	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,205,436	-	-	-	-
Excess (deficiency) of receipts over disbursements	(306,594)	8,685	-	-	-
Cash and investments - ending	\$ (768,059)	\$ 8,685	\$ 1,496	\$ 1,889	\$ 365

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

	Grant Indiana Youth Aviation	Community Corr. Grant Odd yrs.	Comm. Corr. Project Income	Comm. Corr. - CTP	Comm. Corr. & Probation Grant
Cash and investments - beginning	\$ 1,500	\$ 9,751	\$ 67,615	\$ 6,275	\$ 12,085
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,322	45,301	4,075	53,750
Total receipts	-	1,322	45,301	4,075	53,750
Disbursements:					
Personal services	-	-	39,705	-	64,873
Supplies	-	-	2,719	-	-
Other services and charges	-	-	850	-	-
Capital outlay	-	-	9,682	-	-
Other disbursements	-	-	10,832	8,481	-
Total disbursements	-	-	63,788	8,481	64,873
Excess (deficiency) of receipts over disbursements	-	1,322	(18,487)	(4,406)	(11,123)
Cash and investments - ending	\$ 1,500	\$ 11,073	\$ 49,128	\$ 1,869	\$ 962

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

	Runway Rehab Grant	Lare Grant Project	Probation 106	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 5,625	\$ 19,842,555
Receipts:				
Taxes	-	-	-	35,062,854
Licenses and permits	-	-	-	495
Intergovernmental receipts	-	-	-	14,703,538
Charges for services	-	-	-	2,064,626
Fines and forfeits	-	-	-	895,048
Other receipts	22,368	67,000	5,670	8,716,483
Total receipts	<u>22,368</u>	<u>67,000</u>	<u>5,670</u>	<u>61,443,044</u>
Disbursements:				
Personal services	-	-	632	12,493,390
Supplies	-	67,000	186	3,742,536
Other services and charges	-	-	-	3,740,842
Capital outlay	-	-	-	1,206,584
Other disbursements	25,123	-	-	35,847,846
Total disbursements	<u>25,123</u>	<u>67,000</u>	<u>818</u>	<u>57,031,198</u>
Excess (deficiency) of receipts over disbursements	<u>(2,755)</u>	<u>-</u>	<u>4,852</u>	<u>4,411,846</u>
Cash and investments - ending	<u>\$ (2,755)</u>	<u>\$ -</u>	<u>\$ 10,477</u>	<u>\$ 24,254,401</u>

SULLIVAN COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
BUILDING LEASE	BUILDING LEASE	\$ 4,800	12/30/2020	12/30/2024
CATERPILLAR FINANCIAL SERVICES	HIGHWAY CAT GRADER 358	29,281	11/1/2016	11/2/2024
CATERPILLAR FINANCIAL SERVICES	MINI HYD EXCAVATOR #332	12,892	12/2/2020	12/2/2024
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
DEERE CREDIT INC	GRADER 340	26,765	8/27/2019	8/27/2021
DEERE CREDIT INC	WHEELED EXCAVATOR 301	27,612	12/2/2019	12/2/2023
JOHN DEERE FINANCIAL	MOTOR GRADER #233	23,102	6/9/2018	6/9/2021
JOHN DEERE FINANCIAL	JOHN DEERE TRACTOR #106	14,657	12/17/2020	12/17/2024
TCF EQUIPMENT FINANCE	MACK DUMP TRUCK GU713 365	<u>27,831</u>	2/2/2018	2/5/2022
Total governmental activities		<u>205,289</u>		
Total of annual lease payments		<u>\$ 205,289</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/>.