

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

FINANCIAL STATEMENT AUDIT REPORT

OF

PULASKI COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
08/26/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Laura M. Wheeler	01-01-21 to 12-31-22
County Treasurer	Teresa L. Bryant	01-01-21 to 12-31-22
Clerk of the Circuit Court	JoLynn Behny	01-01-21 to 12-31-22
County Sheriff	Jeffery K. Richwine	01-01-21 to 12-31-22
County Recorder	Susan J. Fox	01-01-21 to 12-31-22
President of the Board of County Commissioners	Charles R. Mellon, Jr.	01-01-21 to 12-31-22
President of the County Council	Kenneth Boswell	01-01-21 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF PULASKI COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Pulaski County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.


Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 15, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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

August 15, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY
INFORMATION; AND OTHER INFORMATION

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.

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

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

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

PULASKI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Sheriff's Inmate Trust Fund	\$ 23,293	\$ 612,820	\$ 613,642	\$ 22,471
Sheriff's Commissary	32,910	272,329	241,946	63,293
Clerk's Trust Fund	487,643	1,737,407	1,732,091	492,959
General	3,087,827	7,314,513	6,863,494	3,538,846
Accident Report	16,799	5,249	898	21,150
Donation Animal Control	865	-	-	865
Aviation	304,993	67,091	123,720	248,364
Campaign Finance Enforcement	425	-	-	425
LIT - Economic Development	1,630,689	1,373,641	1,149,800	1,854,530
City/Town Court Costs	29,456	2,825	-	32,281
Clerks Perpetuation Fund	78,182	7,272	388	85,066
Prisoner Reimb For Incarceratn	11,225	-	488	10,737
Sales Disclosure - Co Share	34,399	3,490	15	37,874
Cumulative Bridge	2,410,965	250,844	203,903	2,457,906
Cumulative Building	204,851	133,877	96,000	242,728
Cumulative Capital Development	1,496,138	164,514	589,654	1,070,998
Cumulative Jail	233,487	579	-	234,066
Drug Free Community	9,158	8,077	-	17,235
EMS Education Donation	139	-	-	139
Continue Education Sheriff	1,248	694	-	1,942
Firearms Training	12,895	12,072	1,950	23,017
General Drain Improvements	1,439,596	20,621	-	1,460,217
Health	221,085	121,189	171,509	170,765
Identification Sec Protection	17,862	2,748	598	20,012
Local Health Maintenance	56,409	49,709	41,991	64,127
Local Road & Street	291,251	236,322	177,073	350,500
LIT Public Safety - Co Share	489,681	1,115,848	921,694	683,835
Misdemeanant	17,356	79,835	26,572	70,619
Motor Vehicle Highway	2,667,991	1,896,535	1,610,675	2,953,851
Plat Book Fees	38,778	15,945	4,000	50,723
Rainy Day	931,009	-	-	931,009
Recorders Records Perpetuation	98,183	42,943	6,915	134,211
Riverboat	573,763	61,145	13,633	621,275
Sex & Violent Offn. Admin.	5,763	1,080	-	6,843
Sheriff Pension Trust	13,576	15,513	15,000	14,089
Supp Public Defender Services	60,786	20,023	-	80,809
Surplus Tax	27,123	13,889	10,432	30,580
Surveyors Corner Perpetuation	49,439	13,730	-	63,169
Tax Sale Fees	53,257	6,275	19,900	39,632
Tax Sale Redemption	-	21,275	21,076	199
Tax Sale Surplus	70,508	63,942	55,036	79,414
Unsafe Building Fund	9,282	-	-	9,282
Guardian Ad Litem	45,722	11,207	-	56,929
Crt Appt Spec Advocate(CASA)	900	-	-	900
Auditors Ineligible Deductions	2,698	-	-	2,698
Co Elected Officials Training	10,517	2,748	-	13,265
Statewide 9-1-1	237,255	229,551	243,450	223,356
LIT - PSAP	-	697,571	507,021	190,550
Supp. Adult Probation Services	332,993	56,310	40,680	348,623
Supp. Juv Probation Services	38,115	2,277	9,247	31,145
County User Fee	201,549	37,609	10,053	229,105
Drainage Maintenance	1,805,519	269,775	170,554	1,904,740
Comm Dev Comm Donation	94,855	2,050	3,378	93,527
JV Renovation Bond Proceeds	-	5,402,150	1,859,362	3,542,788
Payroll Clearing	-	1,553,190	1,553,190	-
Settlement Fund	-	14,629,145	14,629,145	-
LIT-PropTax Oper Levie Replace	-	930,095	930,095	-
CVET Distribution	-	146,847	146,847	-
Financial Institution Tax	-	213,352	213,352	-
State Fines & Forfeitures	114	713	182	645
Infraction Judgements	435	7,473	6,962	946
Special Death Benefits	110	1,865	1,845	130
Sales Disclosure - State Share	210	3,315	3,145	380
Coroners Training & Cont Ed	343	1,953	2,081	215
Interstate Compact - St Share	63	250	250	63
Mortg Recording Fees - St Shar	125	1,410	1,403	132
Sex & Violent Offn Adm - State	10	120	115	15

PULASKI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Inheritance Tax	15	-	-	15
Education Plate Fees Agency	-	206	131	75
Riverboat Revenue Sharing	-	79,299	79,299	-
Title IV-D Incentive	51,252	5,336	3,150	53,438
Prosecutor Incentive IV-D	46,036	8,013	15,349	38,700
Clerk IV-D Incentive	22,009	5,336	7,875	19,470
MVH Restricted	856,416	1,853,847	994,029	1,716,234
Treasurer's Report	450,136	416,560	450,136	416,560
LIT - Special Purpose	666,007	7,805	615,345	58,467
Jail Lease Rental	45,079	82,093	127,172	-
Reassessment	160,366	61,484	113,352	108,498
LOIT Special Distribution	92,478	-	92,478	-
Drmo Equipment Fund	12,337	-	-	12,337
Industrial Park Improvements	43,644	-	-	43,644
Airport Improvements	103,346	21,025	-	124,371
Sherriff Alco Sensors	241	-	241	-
Veterans' Court Drug Screening	30	-	-	30
Certificate Sale - Commiss	18,265	11,215	-	29,480
LIT - Property Tax Relief	68,672	813,833	865,390	17,115
LIT Certified Shares	-	3,255,331	3,255,331	-
LIT Public Safety	-	1,395,142	1,395,142	-
LIT Economic Development	-	1,162,618	1,162,618	-
Comm Devel Comm Bl Gr	171,051	47,368	154,000	64,419
Fuel Farm Phase 2	6,468	369,764	338,180	38,052
SIM Opioid Gran Award	50,000	60,000	60,000	50,000
CFDA 20.703 2016 HMEP Grant	-	3,717	3,717	-
VOCA 2018-2020	(15,380)	62,592	59,627	(12,415)
CARES Relief Fund-OCRA	-	250,000	250,000	-
CARES - Election	1,238	1,611	-	2,849
CARES Relief Fund - Aviation	12,400	-	-	12,400
CARES Public Safety Payroll	-	40,455	-	40,455
CARES LHC	-	82,753	49,236	33,517
American Rescue Plan	-	1,199,726	-	1,199,726
H1N1 Grant	1,788	-	-	1,788
Local Health Dept Trust Acct	24,653	14,299	31,084	7,868
BT Grant - Health	6,129	-	-	6,129
Local Emergency Planning	25,297	3,876	3,244	25,929
Fulton Cty REMC Trust	393	-	-	393
Family Recovery Grant	70,088	-	62,637	7,451
PreTrial Service Program Grant	52,343	58,463	74,545	36,261
CIRC/FAM Court Grant	1,000	-	-	1,000
Court Interpreter	960	2,878	3,838	-
Veterans' Court Grant 18-19	24,569	69,323	65,215	28,677
IDOC JDAI Grant 20-21	36,513	51,593	39,589	48,517
17-CRG-009 Court Reform Bridge	(206)	206	-	-
CASA PROGRAM 2018 Grant	23,583	8,866	5,083	27,366
Community Xs MG- HWY 2020	-	261,527	261,527	-
IPEP Safety Grant	727	-	-	727
Totals	<u>\$ 23,141,761</u>	<u>\$ 51,734,997</u>	<u>\$ 45,685,010</u>	<u>\$ 29,191,748</u>

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

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare, 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, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

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

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

Financial Report

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

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2021.

Note 8. Holding Corporation

The County has entered into a capital lease with the Pulaski County Holding Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2021 totaled \$139,500.

Note 9. Combined Funds

IDOC Grant funds related to fiscal years 2019-2020 and 2020-2021 were reported individually in the prior financial statement, but were combined into one fund (IDOC JDAI Grant 20-21) for the current financial statement.

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REQUIRED SUPPLEMENTARY INFORMATION

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sheriff's Inmate Trust Fund	Sheriff's Commissary	Clerk's Trust Fund	General	Accident Report
Cash and investments - beginning	\$ 23,293	\$ 32,910	\$ 487,643	\$ 3,087,827	\$ 16,799
Receipts:					
Taxes	-	-	-	5,628,300	-
Licenses and permits	-	-	-	39,775	-
Intergovernmental receipts	-	-	-	445,544	-
Charges for services	-	272,329	-	584,449	5,249
Fines and forfeits	-	-	-	41,838	-
Other receipts	612,820	-	1,737,407	574,607	-
Total receipts	<u>612,820</u>	<u>272,329</u>	<u>1,737,407</u>	<u>7,314,513</u>	<u>5,249</u>
Disbursements:					
Personal services	-	-	-	5,500,107	-
Supplies	-	-	-	133,536	-
Other services and charges	-	241,946	-	998,690	-
Capital outlay	-	-	-	158,730	443
Other disbursements	613,642	-	1,732,091	72,431	455
Total disbursements	<u>613,642</u>	<u>241,946</u>	<u>1,732,091</u>	<u>6,863,494</u>	<u>898</u>
Excess (deficiency) of receipts over disbursements	<u>(822)</u>	<u>30,383</u>	<u>5,316</u>	<u>451,019</u>	<u>4,351</u>
Cash and investments - ending	<u>\$ 22,471</u>	<u>\$ 63,293</u>	<u>\$ 492,959</u>	<u>\$ 3,538,846</u>	<u>\$ 21,150</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Donation Animal Control	Aviation	Campaign Finance Enforcement	LIT - Economic Development	City/Town Court Costs
Cash and investments - beginning	\$ 865	\$ 304,993	\$ 425	\$ 1,630,689	\$ 29,456
Receipts:					
Taxes	-	-	-	991,048	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	61,142	-	-	-
Fines and forfeits	-	-	-	-	2,825
Other receipts	-	5,949	-	382,593	-
Total receipts	-	67,091	-	1,373,641	2,825
Disbursements:					
Personal services	-	38,548	-	76,644	-
Supplies	-	53,767	-	-	-
Other services and charges	-	30,497	-	1,069,628	-
Capital outlay	-	908	-	2,474	-
Other disbursements	-	-	-	1,054	-
Total disbursements	-	123,720	-	1,149,800	-
Excess (deficiency) of receipts over disbursements	-	(56,629)	-	223,841	2,825
Cash and investments - ending	\$ 865	\$ 248,364	\$ 425	\$ 1,854,530	\$ 32,281

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Clerks Perpetuation Fund	Prisoner Reimb For Incarceratn	Sales Disclosure - Co Share	Cumulative Bridge	Cumulative Building
Cash and investments - beginning	\$ 78,182	\$ 11,225	\$ 34,399	\$ 2,410,965	\$ 204,851
Receipts:					
Taxes	-	-	-	209,465	123,484
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	17,629	10,393
Charges for services	5	-	3,490	-	-
Fines and forfeits	7,266	-	-	-	-
Other receipts	1	-	-	23,750	-
Total receipts	7,272	-	3,490	250,844	133,877
Disbursements:					
Personal services	-	-	-	-	-
Supplies	388	-	-	-	-
Other services and charges	-	-	-	116,987	-
Capital outlay	-	488	-	86,916	96,000
Other disbursements	-	-	15	-	-
Total disbursements	388	488	15	203,903	96,000
Excess (deficiency) of receipts over disbursements	6,884	(488)	3,475	46,941	37,877
Cash and investments - ending	\$ 85,066	\$ 10,737	\$ 37,874	\$ 2,457,906	\$ 242,728

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Cumulative Capital Development	Cumulative Jail	Drug Free Community	EMS Education Donation	Continue Education Sheriff
Cash and investments - beginning	\$ 1,496,138	\$ 233,487	\$ 9,158	\$ 139	\$ 1,248
Receipts:					
Taxes	149,095	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	12,548	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	8,077	-	-
Other receipts	2,871	579	-	-	694
Total receipts	164,514	579	8,077	-	694
Disbursements:					
Personal services	-	-	-	-	-
Supplies	2,822	-	-	-	-
Other services and charges	456,324	-	-	-	-
Capital outlay	130,508	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	589,654	-	-	-	-
Excess (deficiency) of receipts over disbursements	(425,140)	579	8,077	-	694
Cash and investments - ending	\$ 1,070,998	\$ 234,066	\$ 17,235	\$ 139	\$ 1,942

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Firearms Training	General Drain Improvements	Health	Identification Sec Protection	Local Health Maintenance
Cash and investments - beginning	\$ 12,895	\$ 1,439,596	\$ 221,085	\$ 17,862	\$ 56,409
Receipts:					
Taxes	-	-	86,896	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	7,313	-	33,139
Charges for services	5,220	-	26,980	2,748	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,852	20,621	-	-	16,570
Total receipts	<u>12,072</u>	<u>20,621</u>	<u>121,189</u>	<u>2,748</u>	<u>49,709</u>
Disbursements:					
Personal services	-	-	160,979	-	40,559
Supplies	-	-	2,405	-	-
Other services and charges	-	-	8,125	598	-
Capital outlay	-	-	-	-	1,432
Other disbursements	1,950	-	-	-	-
Total disbursements	<u>1,950</u>	<u>-</u>	<u>171,509</u>	<u>598</u>	<u>41,991</u>
Excess (deficiency) of receipts over disbursements	<u>10,122</u>	<u>20,621</u>	<u>(50,320)</u>	<u>2,150</u>	<u>7,718</u>
Cash and investments - ending	<u>\$ 23,017</u>	<u>\$ 1,460,217</u>	<u>\$ 170,765</u>	<u>\$ 20,012</u>	<u>\$ 64,127</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Local Road & Street	LIT Public Safety - Co Share	Misdemeanant	Motor Vehicle & Highway	Plat Book Fees
Cash and investments - beginning	\$ 291,251	\$ 489,681	\$ 17,356	\$ 2,667,991	\$ 38,778
Receipts:					
Taxes	-	594,598	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	236,097	-	-	1,850,712	-
Charges for services	-	517,179	79,835	-	15,945
Fines and forfeits	-	-	-	-	-
Other receipts	225	4,071	-	45,823	-
Total receipts	<u>236,322</u>	<u>1,115,848</u>	<u>79,835</u>	<u>1,896,535</u>	<u>15,945</u>
Disbursements:					
Personal services	-	717,673	-	890,198	-
Supplies	177,073	44,811	-	300,805	-
Other services and charges	-	127,365	26,572	265,972	-
Capital outlay	-	31,845	-	125,000	4,000
Other disbursements	-	-	-	28,700	-
Total disbursements	<u>177,073</u>	<u>921,694</u>	<u>26,572</u>	<u>1,610,675</u>	<u>4,000</u>
Excess (deficiency) of receipts over disbursements	<u>59,249</u>	<u>194,154</u>	<u>53,263</u>	<u>285,860</u>	<u>11,945</u>
Cash and investments - ending	<u>\$ 350,500</u>	<u>\$ 683,835</u>	<u>\$ 70,619</u>	<u>\$ 2,953,851</u>	<u>\$ 50,723</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Rainy Day	Recorders Records Perpetuation	Riverboat	Sex & Violent Offn. Admin.	Sheriff Pension Trust
Cash and investments - beginning	\$ 931,009	\$ 98,183	\$ 573,763	\$ 5,763	\$ 13,576
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	54,442	-	-
Charges for services	-	42,943	-	-	1,730
Fines and forfeits	-	-	-	1,080	13,783
Other receipts	-	-	6,703	-	-
Total receipts	-	42,943	61,145	1,080	15,513
Disbursements:					
Personal services	-	-	-	-	15,000
Supplies	-	-	3,633	-	-
Other services and charges	-	-	10,000	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	6,915	-	-	-
Total disbursements	-	6,915	13,633	-	15,000
Excess (deficiency) of receipts over disbursements	-	36,028	47,512	1,080	513
Cash and investments - ending	\$ 931,009	\$ 134,211	\$ 621,275	\$ 6,843	\$ 14,089

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Supp Public Defender Services	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption
Cash and investments - beginning	\$ 60,786	\$ 27,123	\$ 49,439	\$ 53,257	\$ -
Receipts:					
Taxes	-	13,889	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	13,730	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	20,023	-	-	6,275	21,275
Total receipts	<u>20,023</u>	<u>13,889</u>	<u>13,730</u>	<u>6,275</u>	<u>21,275</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	10,432	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	19,900	21,076
Total disbursements	<u>-</u>	<u>10,432</u>	<u>-</u>	<u>19,900</u>	<u>21,076</u>
Excess (deficiency) of receipts over disbursements	<u>20,023</u>	<u>3,457</u>	<u>13,730</u>	<u>(13,625)</u>	<u>199</u>
Cash and investments - ending	<u>\$ 80,809</u>	<u>\$ 30,580</u>	<u>\$ 63,169</u>	<u>\$ 39,632</u>	<u>\$ 199</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Tax Sale Surplus	Unsafe Building Fund	Guardian Ad Litem	Crt Appt Spec Advocate(CASA)	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 70,508	\$ 9,282	\$ 45,722	\$ 900	\$ 2,698
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	8,641	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	2,566	-	-
Other receipts	63,942	-	-	-	-
Total receipts	63,942	-	11,207	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	55,036	-	-	-	-
Total disbursements	55,036	-	-	-	-
Excess (deficiency) of receipts over disbursements	8,906	-	11,207	-	-
Cash and investments - ending	\$ 79,414	\$ 9,282	\$ 56,929	\$ 900	\$ 2,698

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Co Elected Officials Training	Statewide 9-1-1	LIT - PSAP	Supp. Adult Probation Services	Supp. Juv Probation Services
Cash and investments - beginning	\$ 10,517	\$ 237,255	\$ -	\$ 332,993	\$ 38,115
Receipts:					
Taxes	-	-	697,571	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	2,748	-	-	-	-
Fines and forfeits	-	-	-	56,310	2,277
Other receipts	-	229,551	-	-	-
Total receipts	2,748	229,551	697,571	56,310	2,277
Disbursements:					
Personal services	-	112,639	507,021	7,267	-
Supplies	-	-	-	-	-
Other services and charges	-	130,811	-	22,228	9,041
Capital outlay	-	-	-	5,735	-
Other disbursements	-	-	-	5,450	206
Total disbursements	-	243,450	507,021	40,680	9,247
Excess (deficiency) of receipts over disbursements	2,748	(13,899)	190,550	15,630	(6,970)
Cash and investments - ending	\$ 13,265	\$ 223,356	\$ 190,550	\$ 348,623	\$ 31,145

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County User Fee	Drainage Maintenance	Comm Dev Comm Donation	JV Renovation Bond Proceeds	Payroll Clearing
Cash and investments - beginning	\$ 201,549	\$ 1,805,519	\$ 94,855	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	5,402,150	-
Charges for services	-	-	-	-	-
Fines and forfeits	37,609	-	-	-	-
Other receipts	-	269,775	2,050	-	1,553,190
Total receipts	<u>37,609</u>	<u>269,775</u>	<u>2,050</u>	<u>5,402,150</u>	<u>1,553,190</u>
Disbursements:					
Personal services	3,930	-	-	-	1,553,190
Supplies	693	-	-	-	-
Other services and charges	2,078	-	-	-	-
Capital outlay	2,570	-	-	1,859,362	-
Other disbursements	782	170,554	3,378	-	-
Total disbursements	<u>10,053</u>	<u>170,554</u>	<u>3,378</u>	<u>1,859,362</u>	<u>1,553,190</u>
Excess (deficiency) of receipts over disbursements	<u>27,556</u>	<u>99,221</u>	<u>(1,328)</u>	<u>3,542,788</u>	<u>-</u>
Cash and investments - ending	<u>\$ 229,105</u>	<u>\$ 1,904,740</u>	<u>\$ 93,527</u>	<u>\$ 3,542,788</u>	<u>\$ -</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Settlement Fund	LIT-PropTax Oper Levie Replace	CVET Distribution	Financial Institution Tax	State Fines & Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 114
Receipts:					
Taxes	12,969,901	930,095	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,659,244	-	146,847	213,352	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	713
Other receipts	-	-	-	-	-
Total receipts	<u>14,629,145</u>	<u>930,095</u>	<u>146,847</u>	<u>213,352</u>	<u>713</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	14,629,145	930,095	146,847	213,352	182
Total disbursements	<u>14,629,145</u>	<u>930,095</u>	<u>146,847</u>	<u>213,352</u>	<u>182</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	531
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 645</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Infraction Judgements	Special Death Benefits	Sales Disclosure - State Share	Coroners Training & Cont Ed	Interstate Compact - St Share
Cash and investments - beginning	\$ 435	\$ 110	\$ 210	\$ 343	\$ 63
Receipts:					
Taxes	-	-	-	-	250
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	3,315	1,953	-
Fines and forfeits	7,473	-	-	-	-
Other receipts	-	1,865	-	-	-
Total receipts	<u>7,473</u>	<u>1,865</u>	<u>3,315</u>	<u>1,953</u>	<u>250</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	6,962	1,845	3,145	2,081	250
Total disbursements	<u>6,962</u>	<u>1,845</u>	<u>3,145</u>	<u>2,081</u>	<u>250</u>
Excess (deficiency) of receipts over disbursements	<u>511</u>	<u>20</u>	<u>170</u>	<u>(128)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 946</u>	<u>\$ 130</u>	<u>\$ 380</u>	<u>\$ 215</u>	<u>\$ 63</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Mortg Recording Fees - St Shar	Sex & Violent Offn Adm - State	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 125	\$ 10	\$ 15	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	79,299
Charges for services	1,410	-	-	-	-
Fines and forfeits	-	120	-	-	-
Other receipts	-	-	-	206	-
Total receipts	1,410	120	-	206	79,299
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,403	115	-	131	79,299
Total disbursements	1,403	115	-	131	79,299
Excess (deficiency) of receipts over disbursements	7	5	-	75	-
Cash and investments - ending	\$ 132	\$ 15	\$ 15	\$ 75	\$ -

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Title IV-D Incentive	Prosecutor Incentive IV-D	Clerk IV-D Incentive	MVH Restricted	Treasurer's Report
Cash and investments - beginning	\$ 51,252	\$ 46,036	\$ 22,009	\$ 856,416	\$ 450,136
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,850,382	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,336	8,013	5,336	3,465	416,560
Total receipts	<u>5,336</u>	<u>8,013</u>	<u>5,336</u>	<u>1,853,847</u>	<u>416,560</u>
Disbursements:					
Personal services	-	404	-	177,919	-
Supplies	-	-	-	816,110	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,150	14,945	7,875	-	450,136
Total disbursements	<u>3,150</u>	<u>15,349</u>	<u>7,875</u>	<u>994,029</u>	<u>450,136</u>
Excess (deficiency) of receipts over disbursements	<u>2,186</u>	<u>(7,336)</u>	<u>(2,539)</u>	<u>859,818</u>	<u>(33,576)</u>
Cash and investments - ending	<u>\$ 53,438</u>	<u>\$ 38,700</u>	<u>\$ 19,470</u>	<u>\$ 1,716,234</u>	<u>\$ 416,560</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT - Special Purpose	Jail Lease Rental	Reassessment	LOIT Special Distribution	Drmo Equipment Fund
Cash and investments - beginning	\$ 666,007	\$ 45,079	\$ 160,366	\$ 92,478	\$ 12,337
Receipts:					
Taxes	-	62,238	56,711	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	5,235	4,773	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,805	14,620	-	-	-
Total receipts	7,805	82,093	61,484	-	-
Disbursements:					
Personal services	-	-	8,602	-	-
Supplies	291,449	-	-	92,478	-
Other services and charges	258,469	127,172	104,750	-	-
Capital outlay	65,427	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	615,345	127,172	113,352	92,478	-
Excess (deficiency) of receipts over disbursements	(607,540)	(45,079)	(51,868)	(92,478)	-
Cash and investments - ending	\$ 58,467	\$ -	\$ 108,498	\$ -	\$ 12,337

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Industrial Park Improvements	Airport Improvements	Sherriff Alco Sensors	Veterans' Court Drug Screening	Certificate Sale - Commiss
Cash and investments - beginning	\$ 43,644	\$ 103,346	\$ 241	\$ 30	\$ 18,265
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	21,025	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	11,215
Total receipts	-	21,025	-	-	11,215
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	241	-	-
Total disbursements	-	-	241	-	-
Excess (deficiency) of receipts over disbursements	-	21,025	(241)	-	11,215
Cash and investments - ending	<u>\$ 43,644</u>	<u>\$ 124,371</u>	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ 29,480</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT - Property Tax Relief	LIT Certified Shares	LIT Public Safety	LIT Economic Development	Comm Devel Comm Bl Gr
Cash and investments - beginning	\$ 68,672	\$ -	\$ -	\$ -	\$ 171,051
Receipts:					
Taxes	-	3,255,331	1,395,142	1,162,618	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	813,833	-	-	-	47,368
Total receipts	813,833	3,255,331	1,395,142	1,162,618	47,368
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	865,390	3,255,331	1,395,142	1,162,618	154,000
Total disbursements	865,390	3,255,331	1,395,142	1,162,618	154,000
Excess (deficiency) of receipts over disbursements	(51,557)	-	-	-	(106,632)
Cash and investments - ending	\$ 17,115	\$ -	\$ -	\$ -	\$ 64,419

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Fuel Farm Phase 2	SIM Opioid Gran Award	CFDA 20.703 2016 HMEP Grant	VOCA 2018-2020	CARES Relief Fund-OCRA
Cash and investments - beginning	\$ 6,468	\$ 50,000	\$ -	\$ (15,380)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	362,511	60,000	3,717	62,592	250,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,253	-	-	-	-
Total receipts	369,764	60,000	3,717	62,592	250,000
Disbursements:					
Personal services	-	-	-	59,627	-
Supplies	-	-	-	-	-
Other services and charges	-	60,000	2,000	-	-
Capital outlay	338,180	-	1,717	-	-
Other disbursements	-	-	-	-	250,000
Total disbursements	338,180	60,000	3,717	59,627	250,000
Excess (deficiency) of receipts over disbursements	31,584	-	-	2,965	-
Cash and investments - ending	\$ 38,052	\$ 50,000	\$ -	\$ (12,415)	\$ -

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CARES - Election	CARES Relief Fund - Aviation	CARES Public Safety Payroll	CARES LHC	American Rescue Plan
Cash and investments - beginning	\$ 1,238	\$ 12,400	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,611	-	40,455	40,000	1,199,713
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	42,753	13
Total receipts	<u>1,611</u>	<u>-</u>	<u>40,455</u>	<u>82,753</u>	<u>1,199,726</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	4,738	-
Capital outlay	-	-	-	4,569	-
Other disbursements	-	-	-	39,929	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,236</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,611</u>	<u>-</u>	<u>40,455</u>	<u>33,517</u>	<u>1,199,726</u>
Cash and investments - ending	<u>\$ 2,849</u>	<u>\$ 12,400</u>	<u>\$ 40,455</u>	<u>\$ 33,517</u>	<u>\$ 1,199,726</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	H1N1 Grant	Local Health Dept Trust Acct	BT Grant - Health	Local Emergency Planning
Cash and investments - beginning	\$ 1,788	\$ 24,653	\$ 6,129	\$ 25,297
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	14,299	-	3,876
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	-	14,299	-	3,876
Disbursements:				
Personal services	-	14,514	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	2,648
Capital outlay	-	-	-	596
Other disbursements	-	16,570	-	-
Total disbursements	-	31,084	-	3,244
Excess (deficiency) of receipts over disbursements	-	(16,785)	-	632
Cash and investments - ending	\$ 1,788	\$ 7,868	\$ 6,129	\$ 25,929

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Fulton Cty REMC Trust	Family Recovery Grant	PreTrial Service Program Grant	CIRC/FAM Court Grant
Cash and investments - beginning	\$ 393	\$ 70,088	\$ 52,343	\$ 1,000
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	58,463	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	-	-	58,463	-
Disbursements:				
Personal services	-	21,984	45,868	-
Supplies	-	534	-	-
Other services and charges	-	40,119	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	28,677	-
Total disbursements	-	62,637	74,545	-
Excess (deficiency) of receipts over disbursements	-	(62,637)	(16,082)	-
Cash and investments - ending	\$ 393	\$ 7,451	\$ 36,261	\$ 1,000

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Court Interpreter	Veterans' Court Grant 18-19	IDOC JDAI Grant 20-21	17-CRG-009 Court Reform Bridge
Cash and investments - beginning	\$ 960	\$ 24,569	\$ 36,513	\$ (206)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	2,878	69,323	51,593	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	206
Total receipts	<u>2,878</u>	<u>69,323</u>	<u>51,593</u>	<u>206</u>
Disbursements:				
Personal services	3,838	12,648	-	-
Supplies	-	337	3,276	-
Other services and charges	-	52,230	34,805	-
Capital outlay	-	-	-	-
Other disbursements	-	-	1,508	-
Total disbursements	<u>3,838</u>	<u>65,215</u>	<u>39,589</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(960)</u>	<u>4,108</u>	<u>12,004</u>	<u>206</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 28,677</u>	<u>\$ 48,517</u>	<u>\$ -</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CASA PROGRAM 2018 Grant	Community Xs MG- HWY 2020	IPEP Safety Grant	Totals
Cash and investments - beginning	\$ 23,583	\$ -	\$ 727	\$ 23,141,761
Receipts:				
Taxes	-	-	-	28,326,632
Licenses and permits	-	-	-	39,775
Intergovernmental receipts	8,866	261,527	-	14,529,164
Charges for services	-	-	-	1,663,425
Fines and forfeits	-	-	-	181,937
Other receipts	-	-	-	6,994,064
Total receipts	8,866	261,527	-	51,734,997
Disbursements:				
Personal services	-	-	-	9,969,159
Supplies	-	261,527	-	2,185,644
Other services and charges	5,083	-	-	4,219,308
Capital outlay	-	-	-	2,916,900
Other disbursements	-	-	-	26,393,999
Total disbursements	5,083	261,527	-	45,685,010
Excess (deficiency) of receipts over disbursements	3,783	-	-	6,049,987
Cash and investments - ending	\$ 27,366	\$ -	\$ 727	\$ 29,191,748

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OTHER INFORMATION

PULASKI COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 405,623</u>	<u>\$ 197,146</u>

PULASKI COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	Pul Co Jail Building	\$ -	\$ -
General obligation bonds	Pulaski Co Jail Renovation Project	<u>5,250,000</u>	<u>337,669</u>
Total governmental activities		<u>5,250,000</u>	<u>337,669</u>
Totals		<u>\$ 5,250,000</u>	<u>\$ 337,669</u>

PULASKI COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2021

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 658,012
Infrastructure	52,876,902
Buildings	10,445,866
Improvements other than buildings	2,960,920
Machinery, equipment, and vehicles	8,130,405
Construction in progress	<u>1,859,362</u>
Total governmental activities	<u>76,931,467</u>
Total capital assets	<u>\$ 76,931,467</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/>.