

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

FINANCIAL STATEMENT AUDIT REPORT

OF

SULLIVAN COUNTY, INDIANA

January 1, 2021 to December 31, 2021



**FILED**  
09/20/2022



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	8-10
Notes to Financial Statement .....	11-15
Required Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	18-49
Other Information:	
Schedule of Leases and Debt .....	52
Other Reports .....	53

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Shelly Hiatt-Parris	01-01-21 to 12-31-22
County Treasurer	Janna J. Johnson	01-01-21 to 12-31-22
Clerk of the Circuit Court	Tonya Bedwell	01-01-21 to 12-31-22
County Sheriff	Clark Cottom	01-01-21 to 12-31-22
County Recorder	Beth E. Swalls	01-01-21 to 12-31-22
County Surveyor	Cheryl Waterman	01-01-21 to 12-31-22
President of the Board of County Commissioners	Robert A. Davis	01-01-21 to 12-31-22
President of the County Council	Jerry Payne	01-01-21 to 12-31-22



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF SULLIVAN COUNTY, INDIANA

### **Report on the Audit of the Financial Statement**

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of Sullivan 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 Leases and Debt 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 September 6, 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

September 6, 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.

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

Fund	Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	
General	\$ 2,835,786	\$ 7,800,996	\$ 7,905,839	\$ 2,730,943
Accident Report	3,128	1,268	-	4,396
Aviation	110,101	140,095	116,374	133,822
Superior Court Bail Bond	48,903	-	-	48,903
LIT - Economic Development	4,589,775	4,155,778	4,328,713	4,416,840
City & Town Court Costs	105,713	4,950	-	110,663
Clerk Record Perpetuation	32,024	13,322	11,421	33,925
Tourism	155,928	60,035	40,823	175,140
Sales Disclosure - County Share	5,411	4,990	-	10,401
20.205 Cumulative Bridge	1,099,025	363,851	510,188	952,688
Corp. Cum'l. Capital Development	718	-	-	718
Drug Free Community	19,390	17,229	16,830	19,789
Ambulance	(16,851)	1,080,763	653,843	410,069
LEPC/Emerg. Plan./Right to Know	9,538	4,207	2,222	11,523
Enhanced Access - Recorder	5,801	-	-	5,801
Firearm's Training	31,380	6,190	-	37,570
Health	193,194	273,703	197,163	269,734
County ID Protection Fund	22,012	3,619	3,954	21,677
Landfill Closure & Post Closure	518,410	42,245	6,678	553,977
Local Health Maintenance	123,237	33,139	26,114	130,262
Local Road & Street	427,072	320,634	238,035	509,671
County Misdemeanant	112,479	-	-	112,479
Highway	2,954,431	2,404,032	2,421,792	2,936,671
Park Non Reverting Operating	304,783	86,017	159,280	231,520
Rainy Day Fund	732,106	-	-	732,106
Recorder Perpetuation	59,858	100,585	113,588	46,855
Sex & Violent Offender Fund	12,994	205	446	12,753
Supplemental Public Defender	282,662	68,468	-	351,130
Surveyor Perpetuation	42,306	18,092	32,656	27,742
Tax Sale Redemption	13,775	99,914	87,982	25,707
IN Local Health Dept Trust Fund	130,785	16,890	2,960	144,715
Vehicle Inspection	8,256	-	-	8,256
Park & Recreation	417,065	1,364,300	1,373,322	408,043
Co Offender Transportation	126	-	-	126
SC Statewide 911	443,865	343,792	248,574	539,083
Adult Probation Services	26,043	44,820	34,346	36,517
Juvenile Probation Service	6,023	635	2,133	4,525
County User Fee	27,600	-	-	27,600
Drug Task Force	8,391	-	-	8,391
COVID GRANT Health Dept.	-	125,539	35,136	90,403
Extension Relocation Donation	200	-	-	200
300 North TIF Area Allocation	607,327	148,752	18,989	737,090
Payroll	172,058	1,758,136	1,681,571	248,623
Payroll Withholding Insurance	-	453	-	453
Police Pension Trust Fund	48,221	17,784	31,436	34,569
Settlement Fund	-	25,656,490	25,656,490	-
Wheel Tax	-	59,987	59,987	-
Surtax	-	406,084	406,084	-
Commercial Vehicle Excise CVET	2	123,051	123,051	2
Financial Institution	-	203,988	203,988	-
State Fines & Forfeitures	14,506	16,828	16,807	14,527
Infraction Judgement Fines	587	14,128	13,420	1,295
Special Death Benefit Fees	59	709	628	140
Sales Disclosure - State Fees	205	4,990	3,975	1,220
Coroner's Continuing Edu. Fee	481	2,363	2,203	641
Mortgage Recording Fee	325	1,921	1,963	283
Child Restraint Fine	-	25	25	-
Inheritance Tax	10	-	-	10
Education Plate	319	282	338	263
Riverboat Revenue Sharing	48,393	127,066	84,949	90,510
93.563 Reg Incentive County	13,729	9,569	-	23,298
93.563 Prosecu IV-D Prior10/99	1,795	-	-	1,795
93.563 Reg. Incentive Prosecut	151,419	14,403	10,584	155,238
93.563 Reg. Incentive Clerk	16,611	9,570	8,707	17,474
Comm Corr - Even Year	9,576	-	4,370	5,206
Surplus Tax	4,261	125,613	49,514	80,360

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

Fund	Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	
After Settlement Collection	786,978	648,917	786,978	648,917
Sheriff Inmate Trust Fund	17,923	204,977	163,442	59,458
Sheriff Jail Commissary	42,282	151,267	177,082	16,467
Clerks Trust Fund	298,392	1,404,696	1,340,271	362,817
Prosecutors Law Enforcement Fund/Seized Assets	63,126	7,333	9,485	60,974
2019 Tax Sale (Surplus)	141,772	-	30,677	111,095
Clerk Support Fund	2,351	305,966	306,790	1,527
2019 Online Sale	10,119	-	7,383	2,736
Tax Sale Surplus 1/1/2020 thru 12/31/2020	388,173	-	268,788	119,385
2021 Tax Sale Surplus	-	599,231	329,541	269,690
Homestead Credit Rebate	53	-	-	53
Redevelopment District	240	2,000	972	1,268
Sex/Violent Offender Registration	254	456	600	110
Drug Interdiction Fund	6,781	1,980	-	8,761
Probation Administration	78,683	91	-	78,774
Sex Offender Fund	-	1,430	1,430	-
Prosecutors Law Enforcement Fund	4,407	-	-	4,407
CASA Court App Sp Advocate	1	-	-	1
Commissioners Deed Sale	30,414	-	-	30,414
Deed-Auditor Share	14,110	14,200	-	28,310
MVH restricted	33,483	3,195,624	3,229,107	-
TMA - Tax Audit	139,784	116,924	170,137	86,571
2015 Reassessment	241,211	179,995	189,343	231,863
CEDIT / Correctional Facility	787,588	874,124	-	1,661,712
Pre-Trial Diversion	45,162	27,207	10,528	61,841
Jury Fees	33,333	1,728	-	35,061
Sullivan Nuisance Liens & Fees	651	-	-	651
Law Enforcement Continue Ed	2,225	-	-	2,225
User fee	79,389	2,996	2,560	79,825
Utilities Fee - Mines	501,824	-	-	501,824
Utility Easement Fee	5,077	-	-	5,077
Aviation Donation	3,371	-	-	3,371
Veteran Van Donation	4,066	-	-	4,066
Emergency Management Donation	-	8,330	-	8,330
Cemetery Commiss. Donation Fund	50	-	-	50
Park & Lake Donation	1,841	749	742	1,848
Sheriff Donation Fund	1,588	251	1,333	506
Allocation Fund Stewart St TIF	308,990	60,898	5,130	364,758
Infraction Deferral	42,200	19,115	37,841	23,474
2014 Tax Sale Oct 8 2014	(7,393)	-	-	(7,393)
2017 Tax Sale 9/28/17-9/27/18	8,588	-	8,588	-
2018 Tax Sale	35,815	-	8,993	26,822
Commissioner Tax Sale 6/24/19	1,843	-	-	1,843
Highway 54	708,739	25,081	-	733,820
16.575 VOCA Victims Assit. Fun	(9,091)	33,051	33,461	(9,501)
Co. Comm. EMA -Radio Fund	26,375	-	4,303	22,072
ADR	475	-	-	475
Elected Official Training	7,285	3,619	1,034	9,870
Aviation Construction	17,390	-	-	17,390
U.S. Specialty Ins. Co. Fund	641	-	-	641
Aviation NonReverting ramp fee	22,869	5,725	-	28,594
Inmate Housing	105,649	202,295	237,517	70,427
Health Benefits	2,408,478	1,839,328	1,957,804	2,290,002
Circuit Court Bail Bond	12,797	-	-	12,797
LOIT 2016 Special Distribution	199,677	-	-	199,677
PTR LIT Supplemental Dist	-	721,189	721,189	-
LIT Economic Development (EDIT)	-	6,555,929	6,555,929	-
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	87,041	39,611	125,991	661
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, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Grant-Juvenile Alcol est 4/14	673	-	-	673
20.602 Operation Pull Over	137	-	-	137
Health Gr.-Smithville-Mosquito	228	-	-	228
Aviation Rotary	122,178	87,662	127,468	82,372
93.563 Immunization Grant	(8,282)	69,443	70,389	(9,228)
93.069 Emergency Preparedness	(1,569)	20,924	40,457	(21,102)
Runway Rehab Grant	(2,755)	323,855	301,616	19,484
18-GAL/CASA - Circuit Court	53,711	69,727	29,893	93,545
Am Rescue Plan Act	-	2,007,356	-	2,007,356
Community Crossings Grant	(768,059)	2,230,848	1,112,788	350,001
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 Foundation	365	-	-	365
Grant Indiana Youth Aviaiton	1,500	-	-	1,500
Community Corr. Grant Odd Yrs.	11,073	209,554	220,627	-
Comm. Corr. Project Income	49,128	59,140	5,302	102,966
Comm. Corr. - CTP	1,869	11,680	10,189	3,360
Comm. Corr. & Probation Grant	962	53,751	56,198	(1,485)
Child Restraint Grant	-	4,950	-	4,950
Probation 106	10,477	8,127	13,681	4,923
Totals	<u>\$ 24,254,401</u>	<u>\$ 70,115,825</u>	<u>\$ 65,663,068</u>	<u>\$ 28,707,158</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, 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.

SULLIVAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

**E. Disbursements**

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

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

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

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

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

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

SULLIVAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

**Note 4. Deposits and Investments**

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

SULLIVAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*B. County Police Benefit Plan*

*Plan Description*

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

SULLIVAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of five funds having reimbursable grants and two funds with disbursements exceeding receipts.

**Note 8. Subsequent Events**

*American Rescue Plan*

The County was awarded \$4,014,711 from the American Rescue Plan Act of 2021. The first distribution of these funds was received by the County during 2021, in the amount of \$2,007,356, and the second distribution was received on June 16, 2022, for the same amount.

*County Jail Project*

On February 7, 2022, the Sullivan County Board of County Commissioners approved a resolution approving the incorporation of the Sullivan County Indiana Building Corporation for the purposes of financing the County's new jail project. The County entered into a lease for the new jail project with the Sullivan County Indiana Building Corporation on March 7, 2022, which includes required annual payments not to exceed \$2,350,000. Additionally, the County was awarded \$1,900,000 in 2021 by the Indiana Finance Authority with receipt of funds anticipated in 2022 for a State Water Infrastructure Fund grant for the extension of sewer services for the County's new jail project.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	General	Accident Report	Aviation	Superior Court Bail Bond	LIT - Economic Development
Cash and investments - beginning	\$ 2,835,786	\$ 3,128	\$ 110,101	\$ 48,903	\$ 4,589,775
Receipts:					
Taxes	6,463,477	-	89,290	-	4,139,233
Licenses and permits	660	-	-	-	-
Intergovernmental receipts	497,514	-	6,872	-	-
Charges for services	176,214	-	43,385	-	-
Fines and forfeits	79,093	1,196	-	-	-
Other receipts	584,038	72	548	-	16,545
Total receipts	<u>7,800,996</u>	<u>1,268</u>	<u>140,095</u>	<u>-</u>	<u>4,155,778</u>
Disbursements:					
Personal services	5,223,835	-	59,414	-	564,398
Supplies	610,842	-	1,587	-	1,112,137
Other services and charges	1,667,820	-	55,373	-	141,234
Capital outlay	140,495	-	-	-	2,387,381
Other disbursements	262,847	-	-	-	123,563
Total disbursements	<u>7,905,839</u>	<u>-</u>	<u>116,374</u>	<u>-</u>	<u>4,328,713</u>
Excess (deficiency) of receipts over disbursements	<u>(104,843)</u>	<u>1,268</u>	<u>23,721</u>	<u>-</u>	<u>(172,935)</u>
Cash and investments - ending	<u>\$ 2,730,943</u>	<u>\$ 4,396</u>	<u>\$ 133,822</u>	<u>\$ 48,903</u>	<u>\$ 4,416,840</u>

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

	City & Town Court Costs	Clerk Record Perpetuation	Tourism	Sales Disclosure - County Share	20.205 Cumulative Bridge
Cash and investments - beginning	\$ 105,713	\$ 32,024	\$ 155,928	\$ 5,411	\$ 1,099,025
Receipts:					
Taxes	-	-	60,035	-	329,317
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	25,349
Charges for services	-	-	-	4,990	-
Fines and forfeits	4,950	13,225	-	-	-
Other receipts	-	97	-	-	9,185
Total receipts	4,950	13,322	60,035	4,990	363,851
Disbursements:					
Personal services	-	-	15,140	-	43,239
Supplies	-	-	4,201	-	34,621
Other services and charges	-	11,421	21,482	-	-
Capital outlay	-	-	-	-	432,328
Other disbursements	-	-	-	-	-
Total disbursements	-	11,421	40,823	-	510,188
Excess (deficiency) of receipts over disbursements	4,950	1,901	19,212	4,990	(146,337)
Cash and investments - ending	\$ 110,663	\$ 33,925	\$ 175,140	\$ 10,401	\$ 952,688

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

	Corp. Cum'l. Capital Development	Drug Free Community	Ambulance	LEPC/Emerg. Plan./Right to Know	Enhanced Access - Recorder
Cash and investments - beginning	\$ 718	\$ 19,390	\$ (16,851)	\$ 9,538	\$ 5,801
Receipts:					
Taxes	-	-	481,016	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	35,451	-	-
Charges for services	-	-	523,623	-	-
Fines and forfeits	-	17,229	-	-	-
Other receipts	-	-	40,673	4,207	-
Total receipts	-	17,229	1,080,763	4,207	-
Disbursements:					
Personal services	-	-	529,732	-	-
Supplies	-	-	86,476	-	-
Other services and charges	-	-	37,635	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	16,830	-	2,222	-
Total disbursements	-	16,830	653,843	2,222	-
Excess (deficiency) of receipts over disbursements	-	399	426,920	1,985	-
Cash and investments - ending	\$ 718	\$ 19,789	\$ 410,069	\$ 11,523	\$ 5,801

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

	Firearm's Training	Health	County ID Protection Fund	Landfill Closure & Post Closure	Local Health Maintenance
Cash and investments - beginning	\$ 31,380	\$ 193,194	\$ 22,012	\$ 518,410	\$ 123,237
Receipts:					
Taxes	-	217,945	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	16,777	-	-	-
Charges for services	-	38,981	-	-	16,570
Fines and forfeits	6,190	-	3,619	-	-
Other receipts	-	-	-	42,245	16,569
Total receipts	6,190	273,703	3,619	42,245	33,139
Disbursements:					
Personal services	-	171,857	-	-	21,695
Supplies	-	13,512	-	-	4,419
Other services and charges	-	6,806	3,954	-	-
Capital outlay	-	4,988	-	-	-
Other disbursements	-	-	-	6,678	-
Total disbursements	-	197,163	3,954	6,678	26,114
Excess (deficiency) of receipts over disbursements	6,190	76,540	(335)	35,567	7,025
Cash and investments - ending	\$ 37,570	\$ 269,734	\$ 21,677	\$ 553,977	\$ 130,262

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

	Local Road & Street	County Misdemeanant	Highway	Park Non Reverting Operating	Rainy Day Fund
Cash and investments - beginning	\$ 427,072	\$ 112,479	\$ 2,954,431	\$ 304,783	\$ 732,106
Receipts:					
Taxes	-	-	390,700	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1	-	1,852,108	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	85,905	-
Other receipts	320,633	-	161,224	112	-
Total receipts	<u>320,634</u>	<u>-</u>	<u>2,404,032</u>	<u>86,017</u>	<u>-</u>
Disbursements:					
Personal services	-	-	408,333	-	-
Supplies	238,035	-	84,455	87,286	-
Other services and charges	-	-	559,402	71,994	-
Capital outlay	-	-	144,672	-	-
Other disbursements	-	-	1,224,930	-	-
Total disbursements	<u>238,035</u>	<u>-</u>	<u>2,421,792</u>	<u>159,280</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>82,599</u>	<u>-</u>	<u>(17,760)</u>	<u>(73,263)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 509,671</u>	<u>\$ 112,479</u>	<u>\$ 2,936,671</u>	<u>\$ 231,520</u>	<u>\$ 732,106</u>

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

	Recorder Perpetuation	Sex & Violent Offender Fund	Supplemental Public Defender	Surveyor Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 59,858	\$ 12,994	\$ 282,662	\$ 42,306	\$ 13,775
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	99,981	205	-	18,092	-
Other receipts	604	-	68,468	-	99,914
Total receipts	100,585	205	68,468	18,092	99,914
Disbursements:					
Personal services	70,073	-	-	10	-
Supplies	-	-	-	-	-
Other services and charges	-	416	-	32,200	-
Capital outlay	-	-	-	-	-
Other disbursements	43,515	30	-	446	87,982
Total disbursements	113,588	446	-	32,656	87,982
Excess (deficiency) of receipts over disbursements	(13,003)	(241)	68,468	(14,564)	11,932
Cash and investments - ending	\$ 46,855	\$ 12,753	\$ 351,130	\$ 27,742	\$ 25,707

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

	IN Local Health Dept Trust Fund	Vehicle Inspection	Park & Recreation	Co Offender Transportation	SC Statewide 911
Cash and investments - beginning	\$ 130,785	\$ 8,256	\$ 417,065	\$ 126	\$ 443,865
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	8,445	-	1,354,576	-	-
Fines and forfeits	-	-	-	-	343,619
Other receipts	8,445	-	9,724	-	173
Total receipts	16,890	-	1,364,300	-	343,792
Disbursements:					
Personal services	-	-	643,950	-	179,798
Supplies	-	-	102,327	-	-
Other services and charges	2,960	-	507,006	-	68,776
Capital outlay	-	-	120,039	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,960	-	1,373,322	-	248,574
Excess (deficiency) of receipts over disbursements	13,930	-	(9,022)	-	95,218
Cash and investments - ending	\$ 144,715	\$ 8,256	\$ 408,043	\$ 126	\$ 539,083

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

	Adult Probation Services	Juvenile Probation Service	County User Fee	Drug Task Force	COVID GRANT Health Dept.
Cash and investments - beginning	\$ 26,043	\$ 6,023	\$ 27,600	\$ 8,391	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	38,382	635	-	-	-
Other receipts	6,438	-	-	-	125,539
Total receipts	<u>44,820</u>	<u>635</u>	<u>-</u>	<u>-</u>	<u>125,539</u>
Disbursements:					
Personal services	10,000	-	-	-	34,696
Supplies	14,463	907	-	-	440
Other services and charges	5,525	1,226	-	-	-
Capital outlay	4,358	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>34,346</u>	<u>2,133</u>	<u>-</u>	<u>-</u>	<u>35,136</u>
Excess (deficiency) of receipts over disbursements	<u>10,474</u>	<u>(1,498)</u>	<u>-</u>	<u>-</u>	<u>90,403</u>
Cash and investments - ending	<u>\$ 36,517</u>	<u>\$ 4,525</u>	<u>\$ 27,600</u>	<u>\$ 8,391</u>	<u>\$ 90,403</u>

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

	Extension Relocation Donation	300 North TIF Area Allocation	Payroll	Payroll Withholding Insurance	Police Pension Trust Fund
Cash and investments - beginning	\$ 200	\$ 607,327	\$ 172,058	\$ -	\$ 48,221
Receipts:					
Taxes	-	148,752	99,563	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	1,953
Fines and forfeits	-	-	-	-	15,831
Other receipts	-	-	1,658,573	453	-
Total receipts	-	148,752	1,758,136	453	17,784
Disbursements:					
Personal services	-	-	692,562	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	3,607	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	18,989	985,402	-	31,436
Total disbursements	-	18,989	1,681,571	-	31,436
Excess (deficiency) of receipts over disbursements	-	129,763	76,565	453	(13,652)
Cash and investments - ending	\$ 200	\$ 737,090	\$ 248,623	\$ 453	\$ 34,569

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

	Settlement Fund	Wheel Tax	Surtax	Commercial Vehicle Excise CVET	Financial Institution
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2	\$ -
Receipts:					
Taxes	25,656,490	59,987	406,084	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	123,051	203,988
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>25,656,490</u>	<u>59,987</u>	<u>406,084</u>	<u>123,051</u>	<u>203,988</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>25,656,490</u>	<u>59,987</u>	<u>406,084</u>	<u>123,051</u>	<u>203,988</u>
Total disbursements	<u>25,656,490</u>	<u>59,987</u>	<u>406,084</u>	<u>123,051</u>	<u>203,988</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ -</u>

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

	State Fines & Forfeitures	Infraction Judgement Fines	Special Death Benefit Fees	Sales Disclosure - State Fees	Coroner's Continuing Edu. Fee
Cash and investments - beginning	\$ 14,506	\$ 587	\$ 59	\$ 205	\$ 481
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	16,828	14,128	709	4,990	2,363
Other receipts	-	-	-	-	-
Total receipts	<u>16,828</u>	<u>14,128</u>	<u>709</u>	<u>4,990</u>	<u>2,363</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	16,807	13,420	628	3,975	2,203
Total disbursements	<u>16,807</u>	<u>13,420</u>	<u>628</u>	<u>3,975</u>	<u>2,203</u>
Excess (deficiency) of receipts over disbursements	<u>21</u>	<u>708</u>	<u>81</u>	<u>1,015</u>	<u>160</u>
Cash and investments - ending	<u>\$ 14,527</u>	<u>\$ 1,295</u>	<u>\$ 140</u>	<u>\$ 1,220</u>	<u>\$ 641</u>

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

	Mortgage Recording Fee	Child Restraint Fine	Inheritance Tax	Education Plate	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 325	\$ -	\$ 10	\$ 319	\$ 48,393
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	127,066
Charges for services	-	-	-	282	-
Fines and forfeits	1,921	25	-	-	-
Other receipts	-	-	-	-	-
Total receipts	1,921	25	-	282	127,066
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,963	25	-	338	84,949
Total disbursements	1,963	25	-	338	84,949
Excess (deficiency) of receipts over disbursements	(42)	-	-	(56)	42,117
Cash and investments - ending	\$ 283	\$ -	\$ 10	\$ 263	\$ 90,510

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

	93.563 Reg Incentive County	93.563 Prosecu IV-D Prior10/99	93.563 Reg. Incentive Prosecut	93.563 Reg. Incentive Clerk	Comm Corr - Even Year
Cash and investments - beginning	\$ 13,729	\$ 1,795	\$ 151,419	\$ 16,611	\$ 9,576
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	9,569	-	14,403	9,570	-
Total receipts	9,569	-	14,403	9,570	-
Disbursements:					
Personal services	-	-	9,000	-	-
Supplies	-	-	-	204	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	1,584	8,503	4,370
Total disbursements	-	-	10,584	8,707	4,370
Excess (deficiency) of receipts over disbursements	9,569	-	3,819	863	(4,370)
Cash and investments - ending	\$ 23,298	\$ 1,795	\$ 155,238	\$ 17,474	\$ 5,206

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

	Surplus Tax	After Settlement Collection	Sheriff Inmate Trust Fund	Sheriff Jail Commissary	Clerks Trust Fund
Cash and investments - beginning	\$ 4,261	\$ 786,978	\$ 17,923	\$ 42,282	\$ 298,392
Receipts:					
Taxes	-	648,917	204,977	151,267	1,404,696
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	125,613	-	-	-	-
Total receipts	<u>125,613</u>	<u>648,917</u>	<u>204,977</u>	<u>151,267</u>	<u>1,404,696</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	49,514	786,978	163,442	177,082	1,340,271
Total disbursements	<u>49,514</u>	<u>786,978</u>	<u>163,442</u>	<u>177,082</u>	<u>1,340,271</u>
Excess (deficiency) of receipts over disbursements	<u>76,099</u>	<u>(138,061)</u>	<u>41,535</u>	<u>(25,815)</u>	<u>64,425</u>
Cash and investments - ending	<u>\$ 80,360</u>	<u>\$ 648,917</u>	<u>\$ 59,458</u>	<u>\$ 16,467</u>	<u>\$ 362,817</u>

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

	Prosecutors Law Enforcement Fund/Seized Assets	2019 Tax Sale (Surplus)	Clerk Support Fund	2019 Online Sale	Tax Sale Surplus 1/1/2020 thru 12/31/2020
Cash and investments - beginning	\$ 63,126	\$ 141,772	\$ 2,351	\$ 10,119	\$ 388,173
Receipts:					
Taxes	-	-	305,966	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	7,333	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	7,333	-	305,966	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	9,485	30,677	306,790	7,383	268,788
Total disbursements	9,485	30,677	306,790	7,383	268,788
Excess (deficiency) of receipts over disbursements	(2,152)	(30,677)	(824)	(7,383)	(268,788)
Cash and investments - ending	\$ 60,974	\$ 111,095	\$ 1,527	\$ 2,736	\$ 119,385

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

	2021 Tax Sale Surplus	Homestead Credit Rebate	Redevelopment District	Sex/Violent Offender Registration	Drug Interdiction Fund
Cash and investments - beginning	\$ -	\$ 53	\$ 240	\$ 254	\$ 6,781
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	456	1,980
Other receipts	599,231	-	2,000	-	-
Total receipts	599,231	-	2,000	456	1,980
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	972	-	-
Capital outlay	-	-	-	-	-
Other disbursements	329,541	-	-	600	-
Total disbursements	329,541	-	972	600	-
Excess (deficiency) of receipts over disbursements	269,690	-	1,028	(144)	1,980
Cash and investments - ending	\$ 269,690	\$ 53	\$ 1,268	\$ 110	\$ 8,761

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

	Probation Administration	Sex Offender Fund	Prosecutors Law Enforcement Fund	CASA Court App Sp Advocate	Commissioners Deed Sale
Cash and investments - beginning	\$ 78,683	\$ -	\$ 4,407	\$ 1	\$ 30,414
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	91	-	-	-	-
Other receipts	-	1,430	-	-	-
Total receipts	91	1,430	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,430	-	-	-
Total disbursements	-	1,430	-	-	-
Excess (deficiency) of receipts over disbursements	91	-	-	-	-
Cash and investments - ending	\$ 78,774	\$ -	\$ 4,407	\$ 1	\$ 30,414

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

	Deed-Auditor Share	MVH restricted	TMA - Tax Audit	2015 Reassessment	CEDIT / Correctional Facility
Cash and investments - beginning	\$ 14,110	\$ 33,483	\$ 139,784	\$ 241,211	\$ 787,588
Receipts:					
Taxes	-	-	-	167,060	874,124
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,906,276	-	12,859	-
Charges for services	14,200	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,289,348	116,924	76	-
Total receipts	14,200	3,195,624	116,924	179,995	874,124
Disbursements:					
Personal services	-	757,836	-	3,958	-
Supplies	-	2,135,879	-	-	-
Other services and charges	-	-	-	185,385	-
Capital outlay	-	335,392	-	-	-
Other disbursements	-	-	170,137	-	-
Total disbursements	-	3,229,107	170,137	189,343	-
Excess (deficiency) of receipts over disbursements	14,200	(33,483)	(53,213)	(9,348)	874,124
Cash and investments - ending	\$ 28,310	\$ -	\$ 86,571	\$ 231,863	\$ 1,661,712

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

	Pre-Trial Diversion	Jury Fees	Sullivan Nuisance Liens & Fees	Law Enforcement Continue Ed	User fee
Cash and investments - beginning	\$ 45,162	\$ 33,333	\$ 651	\$ 2,225	\$ 79,389
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	27,207	1,728	-	-	2,996
Other receipts	-	-	-	-	-
Total receipts	<u>27,207</u>	<u>1,728</u>	<u>-</u>	<u>-</u>	<u>2,996</u>
Disbursements:					
Personal services	6,441	-	-	-	-
Supplies	620	-	-	-	-
Other services and charges	3,467	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	2,560
Total disbursements	<u>10,528</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,560</u>
Excess (deficiency) of receipts over disbursements	<u>16,679</u>	<u>1,728</u>	<u>-</u>	<u>-</u>	<u>436</u>
Cash and investments - ending	<u>\$ 61,841</u>	<u>\$ 35,061</u>	<u>\$ 651</u>	<u>\$ 2,225</u>	<u>\$ 79,825</u>

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

	Utilities Fee - Mines	Utility Easement Fee	Aviation Donation	Veteran Van Donation	Emergency Management Donation
Cash and investments - beginning	\$ 501,824	\$ 5,077	\$ 3,371	\$ 4,066	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	8,330
Total receipts	-	-	-	-	8,330
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	8,330
Cash and investments - ending	\$ 501,824	\$ 5,077	\$ 3,371	\$ 4,066	\$ 8,330

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

	Cemetery Commiss. Donation Fund	Park & Lake Donation	Sheriff Donation Fund	Allocation Fund Stewart St TIF	Infraction Deferral
Cash and investments - beginning	\$ 50	\$ 1,841	\$ 1,588	\$ 308,990	\$ 42,200
Receipts:					
Taxes	-	-	-	60,898	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	199	-	-	-
Fines and forfeits	-	-	-	-	10,064
Other receipts	-	550	251	-	9,051
Total receipts	-	749	251	60,898	19,115
Disbursements:					
Personal services	-	-	-	-	37,241
Supplies	-	742	464	-	-
Other services and charges	-	-	-	-	600
Capital outlay	-	-	-	-	-
Other disbursements	-	-	869	5,130	-
Total disbursements	-	742	1,333	5,130	37,841
Excess (deficiency) of receipts over disbursements	-	7	(1,082)	55,768	(18,726)
Cash and investments - ending	\$ 50	\$ 1,848	\$ 506	\$ 364,758	\$ 23,474

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

	2014 Tax Sale Oct 8 2014	2017 Tax Sale 9/28/17-9/27/18	2018 Tax Sale	Commissioner Tax Sale 6/24/19	Highway 54
Cash and investments - beginning	\$ (7,393)	\$ 8,588	\$ 35,815	\$ 1,843	\$ 708,739
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	25,081
Total receipts	-	-	-	-	25,081
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	8,588	8,993	-	-
Total disbursements	-	8,588	8,993	-	-
Excess (deficiency) of receipts over disbursements	-	(8,588)	(8,993)	-	25,081
Cash and investments - ending	\$ (7,393)	\$ -	\$ 26,822	\$ 1,843	\$ 733,820

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

	16.575 VOCA Victims Assit. Fun	Co. Comm. EMA -Radio Fund	ADR	Elected Official Training	Aviation Construction
Cash and investments - beginning	\$ (9,091)	\$ 26,375	\$ 475	\$ 7,285	\$ 17,390
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	33,051	-	-	3,619	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>33,051</u>	<u>-</u>	<u>-</u>	<u>3,619</u>	<u>-</u>
Disbursements:					
Personal services	33,461	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	(1)	-	-	-
Capital outlay	-	4,304	-	-	-
Other disbursements	-	-	-	1,034	-
Total disbursements	<u>33,461</u>	<u>4,303</u>	<u>-</u>	<u>1,034</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(410)</u>	<u>(4,303)</u>	<u>-</u>	<u>2,585</u>	<u>-</u>
Cash and investments - ending	<u>\$ (9,501)</u>	<u>\$ 22,072</u>	<u>\$ 475</u>	<u>\$ 9,870</u>	<u>\$ 17,390</u>

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

	U.S. Specialty Ins. Co. Fund	Aviation NonReverting ramp fee	Inmate Housing	Health Benefits	Circuit Court Bail Bond
Cash and investments - beginning	\$ 641	\$ 22,869	\$ 105,649	\$ 2,408,478	\$ 12,797
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	5,725	202,295	1,839,328	-
Total receipts	-	5,725	202,295	1,839,328	-
Disbursements:					
Personal services	-	-	-	1,957,511	-
Supplies	-	-	-	-	-
Other services and charges	-	-	54,190	-	-
Capital outlay	-	-	183,327	-	-
Other disbursements	-	-	-	293	-
Total disbursements	-	-	237,517	1,957,804	-
Excess (deficiency) of receipts over disbursements	-	5,725	(35,222)	(118,476)	-
Cash and investments - ending	\$ 641	\$ 28,594	\$ 70,427	\$ 2,290,002	\$ 12,797

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

	LOIT 2016 Special Distribution	PTR LIT Supplemental Dist	LIT Economic Development (EDIT)	Sale of County Owned Property	Regional Service Council Fund
Cash and investments - beginning	\$ 199,677	\$ -	\$ -	\$ 25,162	\$ (799)
Receipts:					
Taxes	-	721,189	6,555,929	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	721,189	6,555,929	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	721,189	6,555,929	-	-
Total disbursements	-	721,189	6,555,929	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ 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, 2021

	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, 2021

	97.042 Grant Homeland Security	Grant Energy Area 2 (Round 1)	Grant-Juvenile Alcol est 4/14	20.602 Operation Pull Over
Cash and investments - beginning	\$ 87,041	\$ 3,315	\$ 673	\$ 137
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	39,611	-	-	-
Total receipts	<u>39,611</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	1,510	-	-	-
Other services and charges	124,481	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>125,991</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(86,380)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 661</u>	<u>\$ 3,315</u>	<u>\$ 673</u>	<u>\$ 137</u>

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

	Health Gr.-Smithville-Mosquito	Aviation Rotary	93.563 Immunization Grant	93.069 Emergency Prepardness
Cash and investments - beginning	\$ 228	\$ 122,178	\$ (8,282)	\$ (1,569)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	87,662	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	69,443	20,924
Total receipts	-	87,662	69,443	20,924
Disbursements:				
Personal services	-	-	50,025	32,699
Supplies	-	-	3,020	2,906
Other services and charges	-	-	17,344	2,354
Capital outlay	-	-	-	-
Other disbursements	-	127,468	-	2,498
Total disbursements	-	127,468	70,389	40,457
Excess (deficiency) of receipts over disbursements	-	(39,806)	(946)	(19,533)
Cash and investments - ending	\$ 228	\$ 82,372	\$ (9,228)	\$ (21,102)

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

	Runway Rehab Grant	18-GAL/CASA - Circuit Court	Am Rescue Plan Act	Community Crossings Grant
Cash and investments - beginning	\$ (2,755)	\$ 53,711	\$ -	\$ (768,059)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	323,855	69,727	2,007,356	2,230,848
Total receipts	<u>323,855</u>	<u>69,727</u>	<u>2,007,356</u>	<u>2,230,848</u>
Disbursements:				
Personal services	-	23,734	-	-
Supplies	-	5,349	-	1,112,788
Other services and charges	-	810	-	-
Capital outlay	-	-	-	-
Other disbursements	301,616	-	-	-
Total disbursements	<u>301,616</u>	<u>29,893</u>	<u>-</u>	<u>1,112,788</u>
Excess (deficiency) of receipts over disbursements	<u>22,239</u>	<u>39,834</u>	<u>2,007,356</u>	<u>1,118,060</u>
Cash and investments - ending	<u>\$ 19,484</u>	<u>\$ 93,545</u>	<u>\$ 2,007,356</u>	<u>\$ 350,001</u>

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

	Community Correction Bldg FIRE	Grant Methamphetamine Mini	Grant Pandemic Assessment	Sullivan Co Community Foundation
Cash and investments - beginning	\$ 8,685	\$ 1,496	\$ 1,889	\$ 365
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	\$ 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, 2021

	Grant Indiana Youth Aviation	Community Corr. Grant Odd Yrs.	Comm. Corr. Project Income	Comm. Corr. - CTP
Cash and investments - beginning	\$ 1,500	\$ 11,073	\$ 49,128	\$ 1,869
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	209,554	59,140	11,680
Total receipts	-	209,554	59,140	11,680
Disbursements:				
Personal services	-	179,626	2,709	-
Supplies	-	24,737	1,445	10,189
Other services and charges	-	10,418	648	-
Capital outlay	-	-	-	-
Other disbursements	-	5,846	500	-
Total disbursements	-	220,627	5,302	10,189
Excess (deficiency) of receipts over disbursements	-	(11,073)	53,838	1,491
Cash and investments - ending	\$ 1,500	\$ -	\$ 102,966	\$ 3,360

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

	Comm. Corr. & Probation Grant	Child Restraint Grant	Probation 106	Totals
Cash and investments - beginning	\$ 962	\$ -	\$ 10,477	\$ 24,254,401
Receipts:				
Taxes	-	-	-	49,636,912
Licenses and permits	-	-	-	660
Intergovernmental receipts	-	-	-	4,807,312
Charges for services	-	-	-	2,307,750
Fines and forfeits	-	-	-	820,971
Other receipts	53,751	4,950	8,127	12,542,220
Total receipts	53,751	4,950	8,127	70,115,825
Disbursements:				
Personal services	44,112	-	13,681	11,820,766
Supplies	-	-	-	5,695,561
Other services and charges	-	-	-	3,599,505
Capital outlay	-	-	-	3,757,284
Other disbursements	12,086	-	-	40,789,952
Total disbursements	56,198	-	13,681	65,663,068
Excess (deficiency) of receipts over disbursements	(2,447)	4,950	(5,554)	4,452,757
Cash and investments - ending	\$ (1,485)	\$ 4,950	\$ 4,923	\$ 28,707,158

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OTHER INFORMATION

SULLIVAN COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
FARM CREDIT SERVICES OF MID-AMERICA, FLCA	BUILDING LEASE	\$ 2,400	12/30/2020	12/30/2024
CATERPILLAR FINANCIAL SERVICES	MINI HYD EXCAVATOR #332	12,892	12/2/2020	12/2/2024
CATERPILLAR FINANCIAL SERVICES	MINI HYDRAULIC EXCAVATOR 104	56,148	12/9/2019	1/7/2022
CATERPILLAR FINANCIAL SERVICES	HIGHWAY CAT GRADER 358	29,281	11/1/2020	11/2/2024
DEERE CREDIT INC	772G GRADER 340	26,765	8/27/2019	8/27/2022
DEERE CREDIT INC	WHEELED EXCAVATOR 301	27,612	12/2/2019	12/2/2024
JOHN DEERE FINANCIAL	MOTOR GRADER #233	34,000	8/16/2021	8/16/2023
JOHN DEERE FINANCIAL	JOHN DEERE TRACTOR #106	14,657	12/17/2020	12/17/2024
JOHN DEERE FINANCIAL	JOHN DEERE 770G MOTOR GRADER 218	32,211	3/30/2021	3/30/2026
KUBOTA CREDIT CORPORATION USA	KUBOTA TRACTOR W/LOADER 117	15,752	11/29/2021	11/29/2025
TCF EQUIPMENT FINANCE	MACK DUMP TRUCK GU713 365	<u>27,831</u>	2/2/2018	2/5/2022
Total governmental activities		<u>279,549</u>		
Total of annual lease payments		<u>\$ 279,549</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/>.