

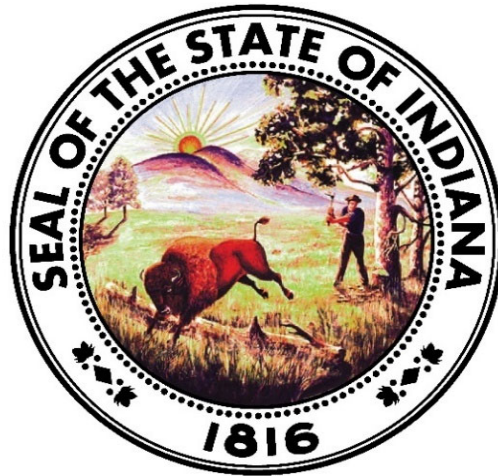
**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

FINANCIAL STATEMENT AUDIT REPORT

OF

RUSH COUNTY, INDIANA

January 1, 2021 to December 31, 2021



**FILED**  
12/05/2022



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### SCHEDULE OF OFFICIALS

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



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF RUSH COUNTY, INDIANA

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

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

We have audited the accompanying financial statement of Rush 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 do 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 November 14, 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

November 14, 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.

RUSH 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
After Settlement Collections	\$ 707,797	\$ 595,251	\$ 707,297	\$ 595,751
Sheriff Inmate Trust	29,285	250,813	245,707	34,391
Jail Commissary	11,980	239,164	217,177	33,967
Clerk Child Support	4,920	178,982	182,249	1,653
County General	2,779,854	8,057,430	6,275,460	4,561,824
Sheriffs Accident	423	2,126	2,050	499
Edit Capital Projects	673,630	673,094	578,128	768,596
LIT Special Purpose	3,710,636	3,062,655	3,104,325	3,668,966
City/Town Court Cost	-	4,269	-	4,269
Clerk's Records Perpetuation	50,701	8,757	3,801	55,657
Community Corrections Work	8,417	-	-	8,417
RCCC CTP	50,944	14,675	13,562	52,057
Sales Disc Training	3,475	3,895	2,041	5,329
Covered Bridge	79,476	44,917	42,190	82,203
Cumulative Bridge	414,178	543,675	453,991	503,862
Cumulative Cap Development	1,273,058	319,527	379,363	1,213,222
GIS Electronic Map Generation	6,686	317	476	6,527
Lepc/Haz Mat	31,062	3,876	32	34,906
Firearms Training	18,947	7,150	7,605	18,492
Drain Improvement/Reconstruction	198,103	19,740	-	217,843
Health	116,993	335,023	281,337	170,679
County ID Security	33,525	3,424	807	36,142
Levy Excess Fund	20	-	-	20
Health Maint Tobacco Supplement	109,736	33,139	28,639	114,236
Local Road & Street	868,634	926,829	996,805	798,658
LIT Public Safety County Share	113,081	232,762	160,059	185,784
Co Medical Care For Inmates	20,994	4,110	-	25,104
Misdemeanant Fund	6,565	12,774	-	19,339
Highway	675,558	1,661,328	1,390,142	946,744
Plat Book	24,764	10,590	2,958	32,396
Rainy Day Fund	840,409	536	-	840,945
Recorder Records	150,015	61,698	38,155	173,558
Riverboat	129,566	58,874	-	188,440
Sex Or Violent Offender Fund	21,247	1,755	-	23,002
Supplemental Public Defender	20,920	11,156	939	31,137
Excess Tax	16,773	21,361	22,790	15,344
Surveyors Cornerstone	28,677	17,090	5,642	40,125
Tax Sale Redemption	10,722	67,582	65,558	12,746
Tax Sale Surplus	231,409	147,589	184,408	194,590
IN Local Health Dept Trust	94,253	15,579	11,464	98,368
Guardian Ad Litem	1	337	-	338
Gal/Casa State Funds	2,439	23,014	25,453	-
Co Elected Officials Training	7,504	3,424	3,744	7,184
Rush County 911 Fund	1,009,578	679,514	568,362	1,120,730
Adult Prob User Fee	103,236	69,812	70,038	103,010
Juvenile Prob Users Fee	15,116	1,790	-	16,906
Drain Maintenance	461,362	128,001	66,058	523,305
TIF-Milroy Industrial Corridor	8,344	-	-	8,344
Payroll Child Support	-	18,802	18,802	-
Deferred Comp	-	14,363	14,363	-
Payroll Federal W/H	-	372,588	372,588	-
Payroll Social Security	-	354,196	354,196	-
Payroll Co Option	-	93,620	93,620	-
Payroll State Gross	-	149,132	149,132	-
Payroll Garnishment	-	7,963	7,963	-
Sheriff Service Process	-	9,634	9,634	-
Settlement Clearing	250	21,080,300	21,080,300	250
Wheel Tax	838	150,811	147,424	4,225
Surtax	10,785	481,053	480,825	11,013
CVET	-	77,494	77,494	-
Weed & Unsafe Bldg	-	18,705	18,705	-
Sewage Collection	-	36,841	36,841	-
Financial Instit Tax	-	381,424	381,424	-
Local Income Tax Pro Tax Relief	7,270	366,272	334,867	38,675
Fines & Forfeitures	189	2,235	1,283	1,141
Infraction Judgement	1,210	15,566	15,976	800

RUSH 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
Overweight Vehicles	-	680	440	240
Sheriff Special Death	50	1,365	1,325	90
Disclosure Fees	210	3,865	3,545	530
Coroner Cont Ed	142	1,742	1,553	331
Mortgage Fee Fund - Recorder	153	2,148	2,080	221
K-9 Contribution Fund	16,277	10,909	6,447	20,739
DLGF Homestead Property Data	29	-	-	29
Sex/Violent Offender State	57	195	232	20
Campaign Finance Enforcement	1,100	100	-	1,200
Forest Restoration Fund	-	2,506	2,506	-
Education Plate Fee	-	188	188	-
Riverboat Revenue Sharing	-	102,907	102,907	-
Law Enforcement Cont Education	15,620	1,655	-	17,275
LIT Certified Shares	-	4,069,688	4,069,688	-
LIT Public Safety	-	651,150	651,150	-
LIT Economic Development	-	1,017,423	1,017,423	-
IV-D Incentive 99/Co	21,467	6,687	4,750	23,404
IV-D Incentive 99/Pros	8,786	10,054	4,256	14,584
IV-D Incentive 99/Clerk	26,684	6,848	18,000	15,532
Clerk Cash Book	209,805	1,064,379	1,028,857	245,327
MVH Restricted	312,551	1,644,594	1,337,675	619,470
Reassessment	43,684	136,026	128,469	51,241
LOIT Special Distribution	647,094	818	375	647,537
Juvenile Informal Adj. Fee	260	710	-	970
Law Enforcement User Fee	10,457	3,371	3,427	10,401
Pre Trial Diversion	31,512	38,440	4,204	65,748
Infraction Deferral	330	6,050	201	6,179
Jury Fee Fund	21,707	1,900	-	23,607
RCCC User Fee Fund	269,928	162,281	150,024	282,185
Courthouse Roof Bond Proceeds	-	3,162,429	293,856	2,868,573
Family Violence	30	-	-	30
Area Plan Escrow	5,000	-	-	5,000
Prosecutor Bad Check	100	-	-	100
Lcc Alcohol & Drugs	26,132	22,836	18,000	30,968
APC Clean Up Fund	2,758	-	-	2,758
Law Enforcement Forfeiture	7,281	4,229	5,847	5,663
Wind Farm Expense Fund	6,440	-	-	6,440
Mobile Home Sale	24	-	-	24
Heritage Barn Property Deduction	50	800	-	850
Payroll United Fund	-	1,008	1,008	-
Payroll Cancer Insurance	32	36,496	36,495	33
Payroll Health Insurance	3,000,006	1,914,454	1,591,101	3,323,359
Whole Life Insurance	862	11,725	11,725	862
Payroll Life Insurance	479	1,294	1,294	479
Payroll Grange Life Insurance	5,336	34,033	39,369	-
Dental Insurance	197	54,234	53,963	468
Vision Insurance	583	12,430	12,188	825
Direct Deposit Return	-	126	126	-
PERF-County	-	81,522	81,522	-
Retirement Sheriff	-	19,839	19,839	-
PERF-Highway	-	26,626	26,626	-
PERF-Health	-	4,995	4,995	-
PERF-Prob User	-	2,368	2,368	-
Payroll Gym	258	5,051	5,051	258
PERF-Cum Cap	-	3,587	3,587	-
457B Sheriff Deferred Comp	-	25,836	25,836	-
PERF-911	-	7,992	7,992	-
PERF-Comm Corr	-	7,011	7,011	-
Bio-Terrorism Grant	11,769	-	-	11,769
CFDA 93.074 MRC Med Reserve	191	-	-	191
CFDA 90.401 Help Amer Vote	100	-	-	100
CFDA 97.067 SHSP	(60,995)	60,995	-	-
CFDA 93.074 Ebola	5,506	-	259	5,247
CFDA # 93.069 PHEP Coop Agree	22,828	25,000	31,429	16,399
CFDA#16.588 STOP GRANT	1,945	36,197	69,531	(31,389)
CFDA# 93.788 IN State Opioid R	75,436	60,000	45,793	89,643

RUSH 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
CFDA #97.047 Pre-Disaster	-	11,175	12,341	(1,166)
CFDA 93.323/21.019 CARES ISDH	-	50,000	50,000	-
CFDA 20.509 CARES Rural Transit	-	188,293	188,293	-
CFDA# 21.019 COVID Safety Award	(43,425)	43,425	-	-
CFDA# 16.034 COVID Emer Sup	-	26,509	36,462	(9,953)
ELC CFDA 93.323	-	100,000	-	100,000
CFDA #21.027 ARPA Coronavirus	-	1,610,333	10,000	1,600,333
K42012090305 IN Crim Justice	86	-	-	86
Sheriff Assoc Buckle	102	-	-	102
RCCC Grant Fund	14,713	166,702	166,702	14,713
Court Interp Grant Award	(85)	725	1,025	(385)
Prosecutor Deferral Grant 1006	4,242	23,506	19,010	8,738
Law Enforcement Evidence Fund	20,287	4,649	23,574	1,362
RCCC Drug Court Grant	1,719	99,875	99,875	1,719
IHSFG 2022-2022 IDHS FOU 00046	-	-	3,584	(3,584)
Totals	<u>\$ 19,943,445</u>	<u>\$ 59,087,387</u>	<u>\$ 51,281,648</u>	<u>\$ 27,749,184</u>

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

RUSH COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

**B. Basis of Accounting**

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

**C. Cash and Investments**

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

**D. Receipts**

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

*Taxes.* Amounts received from one or more of the following: property tax, 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.

RUSH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

**E. Disbursements**

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

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

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

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

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

RUSH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

RUSH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

*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:

RUSH 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 the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid. 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.

RUSH 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 certain funds being set up for the reimbursable grants, for which the reimbursements had not been received by December 31, 2021.

**Note 8. Holding Corporation**

The County has entered into a capital lease with the Rush County, Indiana Jail Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2021 totaled \$1,218,000.

**Note 9. Subsequent Event**

The County received notification of funding from the American Rescue Plan Act of 2021 (ARPA). The total amount allotted to the County was \$3,220,665. The County received half of the distribution of the ARPA funding in the amount of \$1,610,333 on June 23, 2021. The balance of the allotment was received on June 27, 2022. The funds are held in a separate fund. A plan on how the County will use the ARPA funds was prepared and approved by the Board of County Commissioners.

REQUIRED SUPPLEMENTARY INFORMATION

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

	After Settlement Collections	Sheriff Inmate Trust	Jail Commissary	Clerk Child Support	County General
Cash and investments - beginning	\$ 707,797	\$ 29,285	\$ 11,980	\$ 4,920	\$ 2,779,854
Receipts:					
Taxes	595,251	-	-	-	6,276,911
Licenses and permits	-	-	-	-	161,318
Intergovernmental receipts	-	-	-	-	897,684
Charges for services	-	-	-	-	627,617
Fines and forfeits	-	-	-	-	375
Other receipts	-	250,813	239,164	178,982	93,525
Total receipts	<u>595,251</u>	<u>250,813</u>	<u>239,164</u>	<u>178,982</u>	<u>8,057,430</u>
Disbursements:					
Personal services	-	-	-	-	3,573,333
Supplies	-	-	-	-	205,898
Other services and charges	-	-	-	-	2,414,745
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	37,744
Other disbursements	707,297	245,707	217,177	182,249	43,740
Total disbursements	<u>707,297</u>	<u>245,707</u>	<u>217,177</u>	<u>182,249</u>	<u>6,275,460</u>
Excess (deficiency) of receipts over disbursements	<u>(112,046)</u>	<u>5,106</u>	<u>21,987</u>	<u>(3,267)</u>	<u>1,781,970</u>
Cash and investments - ending	<u>\$ 595,751</u>	<u>\$ 34,391</u>	<u>\$ 33,967</u>	<u>\$ 1,653</u>	<u>\$ 4,561,824</u>

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

	Sheriffs Accident	Edit Capital Projects	LIT Special Purpose	City/Town Court Cost	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 423	\$ 673,630	\$ 3,710,636	\$ -	\$ 50,701
Receipts:					
Taxes	-	-	2,441,813	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	938
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,126	673,094	620,842	4,269	7,819
Total receipts	<u>2,126</u>	<u>673,094</u>	<u>3,062,655</u>	<u>4,269</u>	<u>8,757</u>
Disbursements:					
Personal services	-	-	387,968	-	2,700
Supplies	2,050	-	65,446	-	1,101
Other services and charges	-	578,128	478,179	-	-
Debt service - principal and interest	-	-	610,519	-	-
Capital outlay	-	-	345,732	-	-
Other disbursements	-	-	1,216,481	-	-
Total disbursements	<u>2,050</u>	<u>578,128</u>	<u>3,104,325</u>	<u>-</u>	<u>3,801</u>
Excess (deficiency) of receipts over disbursements	<u>76</u>	<u>94,966</u>	<u>(41,670)</u>	<u>4,269</u>	<u>4,956</u>
Cash and investments - ending	<u>\$ 499</u>	<u>\$ 768,596</u>	<u>\$ 3,668,966</u>	<u>\$ 4,269</u>	<u>\$ 55,657</u>

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

	Community Corrections Work	RCCC CTP	Sales Disc Training	Covered Bridge	Cumulative Bridge
Cash and investments - beginning	\$ 8,417	\$ 50,944	\$ 3,475	\$ 79,476	\$ 414,178
Receipts:					
Taxes	-	-	-	-	184,085
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	35,610	359,292
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	14,675	3,895	9,307	298
Total receipts	-	14,675	3,895	44,917	543,675
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	5,972	-	-	104
Other services and charges	-	-	2,041	51	26,022
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	7,590	-	42,139	427,865
Other disbursements	-	-	-	-	-
Total disbursements	-	13,562	2,041	42,190	453,991
Excess (deficiency) of receipts over disbursements	-	1,113	1,854	2,727	89,684
Cash and investments - ending	\$ 8,417	\$ 52,057	\$ 5,329	\$ 82,203	\$ 503,862

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

	Cumulative Cap Development	GIS Electronic Map Generation	Lepc/Haz Mat	Firearms Training
Cash and investments - beginning	\$ 1,273,058	\$ 6,686	\$ 31,062	\$ 18,947
Receipts:				
Taxes	294,358	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	24,854	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	315	317	3,876	7,150
Total receipts	319,527	317	3,876	7,150
Disbursements:				
Personal services	124,507	-	-	-
Supplies	-	351	-	7,605
Other services and charges	214,856	125	32	-
Debt service - principal and interest	-	-	-	-
Capital outlay	40,000	-	-	-
Other disbursements	-	-	-	-
Total disbursements	379,363	476	32	7,605
Excess (deficiency) of receipts over disbursements	(59,836)	(159)	3,844	(455)
Cash and investments - ending	\$ 1,213,222	\$ 6,527	\$ 34,906	\$ 18,492

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

	Drain Improvement/Reconstruction	Health	County ID Security	Levy Excess Fund
Cash and investments - beginning	\$ 198,103	\$ 116,993	\$ 33,525	\$ 20
Receipts:				
Taxes	-	261,454	-	-
Licenses and permits	-	23,588	-	-
Intergovernmental receipts	-	22,076	-	-
Charges for services	-	26,634	-	-
Fines and forfeits	-	-	-	-
Other receipts	19,740	1,271	3,424	-
Total receipts	<u>19,740</u>	<u>335,023</u>	<u>3,424</u>	<u>-</u>
Disbursements:				
Personal services	-	255,068	-	-
Supplies	-	2,049	-	-
Other services and charges	-	17,459	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	6,661	807	-
Other disbursements	-	100	-	-
Total disbursements	<u>-</u>	<u>281,337</u>	<u>807</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>19,740</u>	<u>53,686</u>	<u>2,617</u>	<u>-</u>
Cash and investments - ending	<u>\$ 217,843</u>	<u>\$ 170,679</u>	<u>\$ 36,142</u>	<u>\$ 20</u>

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

	Health Maint Tobacco Supplement	Local Road & Street	LIT Public Safety County Share	Co Medical Care For Inmates	Misdemeanant Fund
Cash and investments - beginning	\$ 109,736	\$ 868,634	\$ 113,081	\$ 20,994	\$ 6,565
Receipts:					
Taxes	-	-	185,177	-	-
Licenses and permits	-	2,065	-	-	-
Intergovernmental receipts	-	924,086	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	33,139	678	47,585	4,110	12,774
Total receipts	33,139	926,829	232,762	4,110	12,774
Disbursements:					
Personal services	-	-	-	-	-
Supplies	1,958	11,365	-	-	-
Other services and charges	1,964	10,313	41,709	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	24,717	962,633	118,350	-	-
Other disbursements	-	12,494	-	-	-
Total disbursements	28,639	996,805	160,059	-	-
Excess (deficiency) of receipts over disbursements	4,500	(69,976)	72,703	4,110	12,774
Cash and investments - ending	\$ 114,236	\$ 798,658	\$ 185,784	\$ 25,104	\$ 19,339

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

	Highway	Plat Book	Rainy Day Fund	Recorder Records	Riverboat
Cash and investments - beginning	\$ 675,558	\$ 24,764	\$ 840,409	\$ 150,015	\$ 129,566
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,644,267	-	-	-	58,874
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	17,061	10,590	536	61,698	-
Total receipts	<u>1,661,328</u>	<u>10,590</u>	<u>536</u>	<u>61,698</u>	<u>58,874</u>
Disbursements:					
Personal services	848,435	-	-	-	-
Supplies	174,195	950	-	1,139	-
Other services and charges	229,530	2,008	-	20,667	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	137,197	-	-	16,349	-
Other disbursements	785	-	-	-	-
Total disbursements	<u>1,390,142</u>	<u>2,958</u>	<u>-</u>	<u>38,155</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>271,186</u>	<u>7,632</u>	<u>536</u>	<u>23,543</u>	<u>58,874</u>
Cash and investments - ending	<u>\$ 946,744</u>	<u>\$ 32,396</u>	<u>\$ 840,945</u>	<u>\$ 173,558</u>	<u>\$ 188,440</u>

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

	Sex Or Violent Offender Fund	Supplemental Public Defender	Excess Tax	Surveyors Cornerstone	Tax Sale Redemption
Cash and investments - beginning	\$ 21,247	\$ 20,920	\$ 16,773	\$ 28,677	\$ 10,722
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,755	11,156	21,361	17,090	67,582
Total receipts	1,755	11,156	21,361	17,090	67,582
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	939	-	5,642	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	22,790	-	65,558
Total disbursements	-	939	22,790	5,642	65,558
Excess (deficiency) of receipts over disbursements	1,755	10,217	(1,429)	11,448	2,024
Cash and investments - ending	\$ 23,002	\$ 31,137	\$ 15,344	\$ 40,125	\$ 12,746

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

	Tax Sale Surplus	IN Local Health Dept Trust	Guardian Ad Litem	Gal/Casa State Funds	Co Elected Officials Training
Cash and investments - beginning	\$ 231,409	\$ 94,253	\$ 1	\$ 2,439	\$ 7,504
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	147,589	15,579	337	23,014	3,424
Total receipts	147,589	15,579	337	23,014	3,424
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	11,464	-	-	-
Other services and charges	-	-	-	-	3,744
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	184,408	-	-	25,453	-
Total disbursements	184,408	11,464	-	25,453	3,744
Excess (deficiency) of receipts over disbursements	(36,819)	4,115	337	(2,439)	(320)
Cash and investments - ending	\$ 194,590	\$ 98,368	\$ 338	\$ -	\$ 7,184

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

	Rush County 911 Fund	Adult Prob User Fee	Juvenile Prob Users Fee	Drain Maintenance	TIF-Milroy Industrial Corridor
Cash and investments - beginning	\$ 1,009,578	\$ 103,236	\$ 15,116	\$ 461,362	\$ 8,344
Receipts:					
Taxes	325,575	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	353,939	69,812	1,790	128,001	-
Total receipts	679,514	69,812	1,790	128,001	-
Disbursements:					
Personal services	501,082	52,321	-	-	-
Supplies	-	1,224	-	-	-
Other services and charges	55,296	15,613	-	66,058	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	11,984	880	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	568,362	70,038	-	66,058	-
Excess (deficiency) of receipts over disbursements	111,152	(226)	1,790	61,943	-
Cash and investments - ending	\$ 1,120,730	\$ 103,010	\$ 16,906	\$ 523,305	\$ 8,344

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

	Payroll Child Support	Deferred Comp	Payroll Federal W/H	Payroll Social Security	Payroll Co Option
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	18,802	14,363	372,588	354,196	93,620
Total receipts	18,802	14,363	372,588	354,196	93,620
Disbursements:					
Personal services	18,802	14,363	372,588	354,196	93,620
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	18,802	14,363	372,588	354,196	93,620
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Payroll State Gross	Payroll Garnishment	Sheriff Service Process	Settlement Clearing	Wheel Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 250	\$ 838
Receipts:					
Taxes	-	-	-	18,998,397	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,035,537	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	149,132	7,963	9,634	46,366	150,811
Total receipts	149,132	7,963	9,634	21,080,300	150,811
Disbursements:					
Personal services	149,132	7,963	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	9,634	21,080,300	147,424
Total disbursements	149,132	7,963	9,634	21,080,300	147,424
Excess (deficiency) of receipts over disbursements	-	-	-	-	3,387
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 250	\$ 4,225

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

	Surtax	CVET	Weed & Unsafe Bldg	Sewage Collection	Financial Instit Tax
Cash and investments - beginning	\$ 10,785	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	77,494	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	481,053	-	18,705	36,841	381,424
Total receipts	<u>481,053</u>	<u>77,494</u>	<u>18,705</u>	<u>36,841</u>	<u>381,424</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	480,825	77,494	18,705	36,841	381,424
Total disbursements	<u>480,825</u>	<u>77,494</u>	<u>18,705</u>	<u>36,841</u>	<u>381,424</u>
Excess (deficiency) of receipts over disbursements	<u>228</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 11,013</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Local Income Tax Pro Tax Relief	Fines & Forfeitures	Infraction Judgement	Overweight Vehicles	Sheriff Special Death
Cash and investments - beginning	\$ 7,270	\$ 189	\$ 1,210	\$ -	\$ 50
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	366,272	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,235	15,566	680	1,365
Total receipts	366,272	2,235	15,566	680	1,365
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	334,867	1,283	15,976	440	1,325
Total disbursements	334,867	1,283	15,976	440	1,325
Excess (deficiency) of receipts over disbursements	31,405	952	(410)	240	40
Cash and investments - ending	\$ 38,675	\$ 1,141	\$ 800	\$ 240	\$ 90

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

	Disclosure Fees	Coroner Cont Ed	Mortgage Fee Fund - Recorder	K-9 Contribution Fund	DLGF Homestead Property Data
Cash and investments - beginning	\$ 210	\$ 142	\$ 153	\$ 16,277	\$ 29
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,865	1,742	2,148	10,909	-
Total receipts	3,865	1,742	2,148	10,909	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	1,780	-
Other services and charges	-	-	-	3,581	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	1,086	-
Other disbursements	3,545	1,553	2,080	-	-
Total disbursements	3,545	1,553	2,080	6,447	-
Excess (deficiency) of receipts over disbursements	320	189	68	4,462	-
Cash and investments - ending	\$ 530	\$ 331	\$ 221	\$ 20,739	\$ 29

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

	Sex/Violent Offender State	Campaign Finance Enforcement	Forest Restoration Fund	Education Plate Fee	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 57	\$ 1,100	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	2,506	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	102,907
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	195	100	-	188	-
Total receipts	195	100	2,506	188	102,907
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	232	-	2,506	188	102,907
Total disbursements	232	-	2,506	188	102,907
Excess (deficiency) of receipts over disbursements	(37)	100	-	-	-
Cash and investments - ending	\$ 20	\$ 1,200	\$ -	\$ -	\$ -

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

	Law Enforcement Cont Education	LIT Certified Shares	LIT Public Safety	LIT Economic Development	IV-D Incentive 99/Co
Cash and investments - beginning	\$ 15,620	\$ -	\$ -	\$ -	\$ 21,467
Receipts:					
Taxes	-	4,069,688	651,150	1,017,423	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,655	-	-	-	6,687
Total receipts	1,655	4,069,688	651,150	1,017,423	6,687
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	2,957
Other services and charges	-	-	-	-	236
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	1,557
Other disbursements	-	4,069,688	651,150	1,017,423	-
Total disbursements	-	4,069,688	651,150	1,017,423	4,750
Excess (deficiency) of receipts over disbursements	1,655	-	-	-	1,937
Cash and investments - ending	\$ 17,275	\$ -	\$ -	\$ -	\$ 23,404

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

	IV-D Incentive 99/Pros	IV-D Incentive 99/Clerk	Clerk Cash Book	MVH Restricted	Reassessment
Cash and investments - beginning	\$ 8,786	\$ 26,684	\$ 209,805	\$ 312,551	\$ 43,684
Receipts:					
Taxes	-	-	-	-	125,391
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,644,267	10,587
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	10,054	6,848	1,064,379	327	48
Total receipts	<u>10,054</u>	<u>6,848</u>	<u>1,064,379</u>	<u>1,644,594</u>	<u>136,026</u>
Disbursements:					
Personal services	4,076	-	-	609,605	6,032
Supplies	-	-	-	323,818	587
Other services and charges	180	-	-	4,259	121,850
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	399,993	-
Other disbursements	-	18,000	1,028,857	-	-
Total disbursements	<u>4,256</u>	<u>18,000</u>	<u>1,028,857</u>	<u>1,337,675</u>	<u>128,469</u>
Excess (deficiency) of receipts over disbursements	<u>5,798</u>	<u>(11,152)</u>	<u>35,522</u>	<u>306,919</u>	<u>7,557</u>
Cash and investments - ending	<u>\$ 14,584</u>	<u>\$ 15,532</u>	<u>\$ 245,327</u>	<u>\$ 619,470</u>	<u>\$ 51,241</u>

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

	LOIT Special Distribution	Juvenile Informal Adj. Fee	Law Enforcement User Fee	Pre Trial Diversion	Infraction Deferral
Cash and investments - beginning	\$ 647,094	\$ 260	\$ 10,457	\$ 31,512	\$ 330
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,235	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	818	710	3,371	32,205	6,050
Total receipts	818	710	3,371	38,440	6,050
Disbursements:					
Personal services	-	-	-	2,787	101
Supplies	-	-	-	-	-
Other services and charges	-	-	-	1,417	100
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	375	-	3,427	-	-
Total disbursements	375	-	3,427	4,204	201
Excess (deficiency) of receipts over disbursements	443	710	(56)	34,236	5,849
Cash and investments - ending	\$ 647,537	\$ 970	\$ 10,401	\$ 65,748	\$ 6,179

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

	Jury Fee Fund	RCCC User Fee Fund	Courthouse Roof Bond Proceeds	Family Violence	Area Plan Escrow
Cash and investments - beginning	\$ 21,707	\$ 269,928	\$ -	\$ 30	\$ 5,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,900	162,281	3,162,429	-	-
Total receipts	1,900	162,281	3,162,429	-	-
Disbursements:					
Personal services	-	84,455	-	-	-
Supplies	-	4,623	-	-	-
Other services and charges	-	57,818	293,856	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	3,128	-	-	-
Total disbursements	-	150,024	293,856	-	-
Excess (deficiency) of receipts over disbursements	1,900	12,257	2,868,573	-	-
Cash and investments - ending	\$ 23,607	\$ 282,185	\$ 2,868,573	\$ 30	\$ 5,000

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

	Prosecutor Bad Check	Lcc Alcohol & Drugs	APC Clean Up Fund	Law Enforcement Forfeiture	Wind Farm Expense Fund
Cash and investments - beginning	\$ 100	\$ 26,132	\$ 2,758	\$ 7,281	\$ 6,440
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	22,836	-	4,229	-
Total receipts	-	22,836	-	4,229	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	2,212	-
Other services and charges	-	18,000	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	3,635	-
Other disbursements	-	-	-	-	-
Total disbursements	-	18,000	-	5,847	-
Excess (deficiency) of receipts over disbursements	-	4,836	-	(1,618)	-
Cash and investments - ending	\$ 100	\$ 30,968	\$ 2,758	\$ 5,663	\$ 6,440

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

	Mobile Home Sale	Heritage Barn Property Deduction	Payroll United Fund	Payroll Cancer Insurance	Payroll Health Insurance
Cash and investments - beginning	\$ 24	\$ 50	\$ -	\$ 32	\$ 3,000,006
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	800	1,008	36,496	1,914,454
Total receipts	-	800	1,008	36,496	1,914,454
Disbursements:					
Personal services	-	-	1,008	36,495	1,591,101
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	1,008	36,495	1,591,101
Excess (deficiency) of receipts over disbursements	-	800	-	1	323,353
Cash and investments - ending	\$ 24	\$ 850	\$ -	\$ 33	\$ 3,323,359

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

	Whole Life Insurance	Payroll Life Insurance	Payroll Grange Life Insurance	Dental Insurance	Vision Insurance
Cash and investments - beginning	\$ 862	\$ 479	\$ 5,336	\$ 197	\$ 583
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	11,725	1,294	34,033	54,234	12,430
Total receipts	<u>11,725</u>	<u>1,294</u>	<u>34,033</u>	<u>54,234</u>	<u>12,430</u>
Disbursements:					
Personal services	11,725	1,294	39,369	53,963	12,188
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>11,725</u>	<u>1,294</u>	<u>39,369</u>	<u>53,963</u>	<u>12,188</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(5,336)</u>	<u>271</u>	<u>242</u>
Cash and investments - ending	<u>\$ 862</u>	<u>\$ 479</u>	<u>\$ -</u>	<u>\$ 468</u>	<u>\$ 825</u>

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

	Direct Deposit Return	PERF-County	Retirement Sheriff	PERF-Highway	PERF-Health
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	126	81,522	19,839	26,626	4,995
Total receipts	126	81,522	19,839	26,626	4,995
Disbursements:					
Personal services	126	81,522	19,839	26,626	4,995
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	126	81,522	19,839	26,626	4,995
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PERF-Prob User	Payroll Gym	PERF-Cum Cap	457B Sheriff Deferred Comp	PERF-911
Cash and investments - beginning	\$ -	\$ 258	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,368	5,051	3,587	25,836	7,992
Total receipts	<u>2,368</u>	<u>5,051</u>	<u>3,587</u>	<u>25,836</u>	<u>7,992</u>
Disbursements:					
Personal services	2,368	5,051	3,587	25,836	7,992
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>2,368</u>	<u>5,051</u>	<u>3,587</u>	<u>25,836</u>	<u>7,992</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 258</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PERF-Comm Corr	Bio-Terrorism Grant	CFDA 93.074 MRC Med Reserve	CFDA 90.401 Help Amer Vote	CFDA 97.067 SHSP
Cash and investments - beginning	\$ -	\$ 11,769	\$ 191	\$ 100	\$ (60,995)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	60,995
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,011	-	-	-	-
Total receipts	7,011	-	-	-	60,995
Disbursements:					
Personal services	7,011	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	7,011	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	60,995
Cash and investments - ending	\$ -	\$ 11,769	\$ 191	\$ 100	\$ -

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

	CFDA 93.074 Ebola	CFDA # 93.069 PHEP Coop Agreem	CFDA#16.588 STOP GRANT	CFDA# 93.788 IN State Opioid R	CFDA #97.047 Pre-Disaster
Cash and investments - beginning	\$ 5,506	\$ 22,828	\$ 1,945	\$ 75,436	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	25,000	36,197	60,000	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	11,175
Total receipts	-	25,000	36,197	60,000	11,175
Disbursements:					
Personal services	-	16,797	69,531	42,129	-
Supplies	259	14,632	-	-	-
Other services and charges	-	-	-	3,664	12,341
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	259	31,429	69,531	45,793	12,341
Excess (deficiency) of receipts over disbursements	(259)	(6,429)	(33,334)	14,207	(1,166)
Cash and investments - ending	\$ 5,247	\$ 16,399	\$ (31,389)	\$ 89,643	\$ (1,166)

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

	CFDA 93.323/21.019 CARES ISDH	CFDA 20.509 CARES Rural Transit	CFDA# 21.019 COVID Safety Award	CFDA# 16.034 COVID Emer Sup	ELC CFDA 93.323
Cash and investments - beginning	\$ -	\$ -	\$ (43,425)	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	50,000	188,293	43,425	26,509	100,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>50,000</u>	<u>188,293</u>	<u>43,425</u>	<u>26,509</u>	<u>100,000</u>
Disbursements:					
Personal services	-	-	-	31,985	-
Supplies	-	-	-	4,477	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	50,000	188,293	-	-	-
Total disbursements	<u>50,000</u>	<u>188,293</u>	<u>-</u>	<u>36,462</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	43,425	(9,953)	100,000
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,953)</u>	<u>\$ 100,000</u>

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

	CFDA #21.027 ARPA Coronavirus	K42012090305 IN Crim Justice	Sheriff Assoc Buckle	RCCC Grant Fund	Court Interp Grant Award
Cash and investments - beginning	\$ -	\$ 86	\$ 102	\$ 14,713	\$ (85)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,610,333	-	-	166,702	725
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>1,610,333</u>	<u>-</u>	<u>-</u>	<u>166,702</u>	<u>725</u>
Disbursements:					
Personal services	-	-	-	166,702	-
Supplies	10,000	-	-	-	-
Other services and charges	-	-	-	-	1,025
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>166,702</u>	<u>1,025</u>
Excess (deficiency) of receipts over disbursements	<u>1,600,333</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(300)</u>
Cash and investments - ending	<u>\$ 1,600,333</u>	<u>\$ 86</u>	<u>\$ 102</u>	<u>\$ 14,713</u>	<u>\$ (385)</u>

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

	Prosecutor Deferral Grant 1006	Law Enforcement Evidence Fund	RCCC Drug Court Grant	IHSFG 2022-2022 IDHS FOU 00046	Totals
Cash and investments - beginning	\$ 4,242	\$ 20,287	\$ 1,719	\$ -	\$ 19,943,445
Receipts:					
Taxes	-	-	-	-	35,429,179
Licenses and permits	-	-	-	-	186,971
Intergovernmental receipts	23,506	-	99,875	-	10,702,540
Charges for services	-	-	-	-	654,251
Fines and forfeits	-	-	-	-	375
Other receipts	-	4,649	-	-	12,114,071
Total receipts	23,506	4,649	99,875	-	59,087,387
Disbursements:					
Personal services	18,359	-	72,813	-	9,813,546
Supplies	-	-	-	-	858,216
Other services and charges	651	-	27,062	-	4,731,161
Debt service - principal and interest	-	-	-	-	610,519
Capital outlay	-	-	-	3,584	2,590,503
Other disbursements	-	23,574	-	-	32,677,703
Total disbursements	19,010	23,574	99,875	3,584	51,281,648
Excess (deficiency) of receipts over disbursements	4,496	(18,925)	-	(3,584)	7,805,739
Cash and investments - ending	\$ 8,738	\$ 1,362	\$ 1,719	\$ (3,584)	\$ 27,749,184

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OTHER INFORMATION

RUSH 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>\$ 1,419,035</u>	<u>\$ -</u>

RUSH COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Government Lease & Finance	Equipment Lease - Highway	\$ 135,763	2/9/2015	2/9/2022
Rush County, Indiana Jail Building Corporation	Building Corp Lease - Jail	<u>1,213,000</u>	1/25/2018	1/15/2038
Total governmental activities		<u>1,348,763</u>		
Total of annual lease payments		<u>\$ 1,348,763</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Courthouse Roof	<u>\$ 3,180,000</u>	<u>\$ 95,000</u>
Total governmental activities		<u>3,180,000</u>	<u>95,000</u>
Totals		<u>\$ 3,180,000</u>	<u>\$ 95,000</u>

RUSH 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	\$ 10,022,613
Infrastructure	143,531,772
Buildings	21,012,899
Machinery, equipment, and vehicles	<u>6,019,010</u>
Total governmental activities	<u>180,586,294</u>
Total capital assets	<u><u>\$ 180,586,294</u></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/>.