

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

FINANCIAL STATEMENT AUDIT REPORT

OF

RUSH COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Tammy Justice	01-01-22 to 12-31-23
County Treasurer	Jodi Harr	01-01-22 to 12-31-23
Clerk of the Circuit Court	Angela Buckley	01-01-22 to 12-31-23
County Sheriff	Allan Rice	01-01-22 to 12-31-23
County Recorder	Kevin Spilman Debbie Richardson	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the Board of County Commissioners	Mark Bacon	01-01-22 to 12-31-23
President of the County Council	Charles A. Smith	01-01-22 to 12-31-23



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, 2022, 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 and for the year ended December 31, 2022, 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 and for the year ended December 31, 2022, 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)

Responsibilities of Management 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 and related disclosures 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 June 15, 2023, 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

June 15, 2023

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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, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
After Settlement Collections	\$ 595,751	\$ 609,223	\$ 595,251	\$ 609,723
Sheriff Inmate Trust	34,391	234,127	232,805	35,713
Jail Commissary	33,967	273,468	245,983	61,452
Clerk Child Support	1,653	99,588	99,400	1,841
County General	4,561,824	8,171,941	6,896,270	5,837,495
Sheriffs Accident	499	1,878	2,010	367
Edit Capital Projects	768,596	661,511	376,832	1,053,275
LIT Special Purpose	3,668,966	2,424,237	2,317,539	3,775,664
City/Town Court Cost	4,269	4,015	4,269	4,015
Clerk Record Perpet	55,657	8,471	1,807	62,321
Community Corrections Work	8,417	2,800	1,200	10,017
RCCC CTP	52,057	12,200	12,239	52,018
Sales Disc Training	5,329	4,661	5,703	4,287
Covered Bridge	82,203	75,154	80,815	76,542
Cumulative Bridge	503,862	297,277	238,516	562,623
Cumulative Cap Development	1,213,222	548,458	189,604	1,572,076
GIS Electronic Map Generation	6,527	391	728	6,190
Lepc/Haz Mat	34,906	4,090	3,025	35,971
Firearms Training	18,492	25,922	6,312	38,102
Drain Improvement/Reconstruction	217,843	822,343	312,196	727,990
Health	170,679	317,218	266,599	221,298
County ID Security	36,142	3,051	940	38,253
Levy Excess Fund	20	-	-	20
Health Maint Tobacco Supplement	114,236	33,139	14,472	132,903
Local Road & Street	798,658	931,416	631,497	1,098,577
LIT Public Safety County Share	185,784	242,871	233,485	195,170
Co Medical Care For Inmates	25,104	2,164	-	27,268
Misdemeanant Fund	19,339	12,774	21,852	10,261
Highway	946,744	1,725,025	1,373,390	1,298,379
Plat Book	32,396	9,900	2,231	40,065
Rainy Day Fund	840,945	9,415	11,177	839,183
Recorder Records	173,558	57,298	29,585	201,271
Riverboat	188,440	53,227	48,798	192,869
Sex Or Violent Offender Fund	23,002	1,435	-	24,437
Supp Public Defender	31,137	12,679	2,491	41,325
Excess Tax	15,344	12,746	19,266	8,824
Surveyors Cornerstone	40,125	15,255	9,445	45,935
Tax Sale Redemption	12,746	8,759	10,480	11,025
Tax Sale Surplus	194,590	119,216	105,004	208,802
IN Local Health Dept Trust	98,368	15,135	12,189	101,314
Guardian Ad Litem	338	-	-	338
Gal/Casa State Funds	-	9,863	9,863	-
Co Elected Officials Training	7,184	3,051	2,203	8,032
Rush County 911 Fund	1,120,730	668,468	606,205	1,182,993
Adult Prob User Fee	103,010	67,731	65,302	105,439
Juvenile Prob Users Fee	16,906	2,231	-	19,137
Drain Maintenance	523,305	114,220	153,209	484,316
TIF-Milroy Industrial Corridor	8,344	-	-	8,344
Courthouse Roof Debt Services	-	278,254	239,878	38,376
Payroll Child Support	-	17,063	17,063	-
Deferred Comp	-	12,659	12,659	-
Payroll Federal W/H	-	423,210	423,210	-
Payroll Social Security	-	383,481	383,481	-
Payroll Co Option	-	102,419	102,419	-
Payroll State Gross	-	161,829	161,829	-
Payroll Garnishment	-	11,909	11,909	-
Sheriff Service Process	-	12,707	12,707	-
Settlement Clearing	250	21,617,567	21,617,567	250
Wheel Tax	4,225	110,119	111,698	2,646
Surtax	11,013	494,810	491,808	14,015
CVET	-	80,105	80,105	-
Weed & Unsafe Bldg	-	4,895	4,895	-
Sewage Collection	-	56,506	56,506	-
Financial Instit Tax	-	431,013	431,013	-
Local Income Tax Pro Tax Relief	38,675	358,707	372,861	24,521
Fines & Forfeitures	1,141	2,025	2,642	524

RUSH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Infraction Judgement	800	12,698	12,546	952
Overweight Vehicles	240	7,633	7,673	200
Sheriff Special Death	90	1,310	1,295	105
Disclosure Fees	530	4,195	4,175	550
Coroner Cont Ed	331	1,640	1,868	103
Mortgage Fee Fund - Recorder	221	3,989	1,945	2,265
K-9 Contribution Fund	20,739	3,293	5,500	18,532
DLGF Homestead Property Data	29	-	-	29
Sex/Violent Offender State	20	159	174	5
Campaign Finance Enforcement	1,200	-	-	1,200
Child Restraint Violation	-	25	25	-
Education Plate Fee	-	225	225	-
Riverboat Revenue Sharing	-	94,393	94,393	-
Law Enforcement Cont Education	17,275	1,494	60	18,709
LIT Certified Shares	-	3,985,633	3,985,633	-
LIT Public Safety	-	637,701	637,701	-
LIT Economic Development	-	996,408	996,408	-
IV-D Incentive 99/Co	23,404	7,137	3,359	27,182
IV-D Incentive 99/Pros	14,584	10,683	5,932	19,335
IV-D Incentive 99/Cler	15,532	7,059	18,008	4,583
Carr-Stanley Drain #548	-	445,481	445,480	1
Clerk Cash Book	245,327	1,089,601	1,055,573	279,355
MVH Restricted	619,470	1,907,116	1,809,898	716,688
Reassessment	51,241	140,027	140,061	51,207
LOIT Special Distribution	647,537	-	647,537	-
Opioid Restricted	-	82,990	-	82,990
Opioid Unrestricted	-	35,355	-	35,355
Juvenile Informal Adj. Fee	970	410	-	1,380
Law Enforcement User Fee	10,401	2,896	3,323	9,974
Pre Trial Diversion	65,748	36,020	20,884	80,884
Infraction Deferral	6,179	7,210	10,274	3,115
Jury Fee Fund	23,607	1,973	6,386	19,194
RCCC User Fee Fund	282,185	155,720	163,350	274,555
Courthouse Roof Bond Proceeds	2,868,573	-	1,813,182	1,055,391
Family Violence	30	-	-	30
Area Plan Escrow	5,000	-	-	5,000
Prosecutor Bad Check	100	-	-	100
Lcc Alcohol & Drugs	30,968	18,240	30,000	19,208
APC Clean Up Fund	2,758	-	-	2,758
Law Enforcement Forfeiture	5,663	-	2,338	3,325
Wind Farm Expense Fund	6,440	-	-	6,440
Mobile Home Sale	24	-	-	24
Interstate Compact	-	63	63	-
Heritage Barn Property Deduction	850	1,000	850	1,000
Solar Expense Fund	-	40,000	36,863	3,137
Solar Road Repair Fund	-	50,000	-	50,000
Payroll United Fund	-	906	838	68
Payroll Cancer Insurance	33	35,263	32,385	2,911
Payroll Health Insurance	3,323,359	1,947,461	1,833,559	3,437,261
Whole Life Insurance	862	14,741	13,541	2,062
Payroll Life Insurance	479	509	493	495
Payroll Grange Life Insurance	-	27,356	25,402	1,954
Dental Insurance	468	52,898	48,791	4,575
Vision Insurance	825	12,389	11,161	2,053
PERF-County	-	84,460	84,460	-
Retirement Sheriff	-	22,583	22,583	-
PERF-Highway	-	26,112	26,112	-
PERF-Health	-	5,167	5,167	-
PERF-Prob User	-	1,298	1,298	-
Payroll Gym	258	4,342	3,930	670
PERF-Cum Cap	-	3,857	3,857	-
457B Sheriff Deferred Comp	-	24,264	24,264	-
PERF-911	-	9,028	9,028	-
PERF-Comm Corr Doc G	-	8,182	8,182	-
Broadband Donation Fund	-	10,000	-	10,000
Bio-Terrorism Grant	11,769	-	-	11,769

RUSH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
CFDA 93.074 MRC Med Reserve	191	-	-	191
CFDA 90.401 Help Amer Vote	100	-	-	100
CFDA 93.074 Ebola	5,247	-	-	5,247
CFDA # 93.069 PHEP Coop Agreem	16,399	25,000	24,624	16,775
CFDA# 16.607 Bulletproof Vest	-	7,858	-	7,858
Public Transportation Grant	-	59,284	59,284	-
CFDA#16.588 STOP Grant	(31,389)	69,395	52,284	(14,278)
CFDA# 93.788 IN State Opioid R	89,643	-	73,529	16,114
CFDA #97.047	(1,166)	78,229	77,061	2
Pre-Dis Con#53424 cfda #97.047	-	18,000	18,000	-
Emerg. Man. Perf CFDA97.042	-	27,175	27,175	-
CoAg CFDA# 93.354	-	110,000	110,000	-
CFDA#93.354 CoAgreement Emerg	-	1,000	-	1,000
CFDA#21.027 IN Body Camera	-	-	1,410	(1,410)
CFDA 20.509 CARES Rural Transit	-	189,355	189,355	-
CFDA# 16.034 COVID Emer Sup	(9,953)	12,013	2,060	-
ELC CFDA 93.323	100,000	-	100,000	-
CFDA 20.526 Bus Facilities	-	18,152	18,152	-
CFDA #21.027 ARPA Coronavirus	1,600,333	1,610,333	464,713	2,745,953
K42012090305 IN Crim Just G	86	-	-	86
Sheriff Assoc Buckle	102	-	-	102
RCCC Grant Fund	14,713	151,989	166,702	-
Community Crossing Grant Hwy	-	277,069	277,069	-
Court Interp Grant Award	(385)	2,950	2,450	115
Prosecutor Deferral Grant 1006	8,738	20,084	20,743	8,079
Law Enforcement Evidence Fund	1,362	-	-	1,362
RCCC Drug Court Grant	1,719	98,156	99,875	-
IHSFG 2022-2022 IDHS FOU 00046	(3,584)	3,584	-	-
Duke Energy Foundation Grant	-	2,800	2,800	-
Totals	<u>\$ 27,749,184</u>	<u>\$ 58,152,339</u>	<u>\$ 55,691,756</u>	<u>\$ 30,209,767</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.

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

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 reimbursable grants, for which the reimbursements had not been received by December 31, 2022.

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 2022 totaled \$1,213,000.

REQUIRED SUPPLEMENTARY INFORMATION

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	After Settlement Collections	Sheriff Inmate Trust	Jail Commissary	Clerk Child Support	County General
Cash and investments - beginning	\$ 595,751	\$ 34,391	\$ 33,967	\$ 1,653	\$ 4,561,824
Receipts:					
Taxes	-	-	-	-	6,351,789
Licenses and permits	-	-	-	-	19,488
Intergovernmental receipts	-	-	-	-	912,942
Charges for services	-	-	-	-	709,461
Fines and forfeits	-	-	-	-	120
Other receipts	<u>609,223</u>	<u>234,127</u>	<u>273,468</u>	<u>99,588</u>	<u>178,141</u>
Total receipts	<u>609,223</u>	<u>234,127</u>	<u>273,468</u>	<u>99,588</u>	<u>8,171,941</u>
Disbursements:					
Personal services	-	-	-	-	3,855,989
Supplies	-	-	-	-	154,012
Other services and charges	-	-	-	-	2,848,338
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	32,438
Other disbursements	<u>595,251</u>	<u>232,805</u>	<u>245,983</u>	<u>99,400</u>	<u>5,493</u>
Total disbursements	<u>595,251</u>	<u>232,805</u>	<u>245,983</u>	<u>99,400</u>	<u>6,896,270</u>
Excess (deficiency) of receipts over disbursements	<u>13,972</u>	<u>1,322</u>	<u>27,485</u>	<u>188</u>	<u>1,275,671</u>
Cash and investments - ending	<u>\$ 609,723</u>	<u>\$ 35,713</u>	<u>\$ 61,452</u>	<u>\$ 1,841</u>	<u>\$ 5,837,495</u>

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sheriffs Accident	Edit Capital Projects	LIT Special Purpose	City/Town Court Cost	Clerk Record Perpet
Cash and investments - beginning	\$ 499	\$ 768,596	\$ 3,668,966	\$ 4,269	\$ 55,657
Receipts:					
Taxes	-	-	2,391,380	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	16
Fines and forfeits	-	-	-	-	-
Other receipts	1,878	661,511	32,857	4,015	8,455
Total receipts	<u>1,878</u>	<u>661,511</u>	<u>2,424,237</u>	<u>4,015</u>	<u>8,471</u>
Disbursements:					
Personal services	-	-	451,478	-	653
Supplies	2,010	-	65,232	-	1,053
Other services and charges	-	376,832	551,317	-	101
Debt service - principal and interest	-	-	1,213,000	-	-
Capital outlay	-	-	36,512	-	-
Other disbursements	-	-	-	4,269	-
Total disbursements	<u>2,010</u>	<u>376,832</u>	<u>2,317,539</u>	<u>4,269</u>	<u>1,807</u>
Excess (deficiency) of receipts over disbursements	<u>(132)</u>	<u>284,679</u>	<u>106,698</u>	<u>(254)</u>	<u>6,664</u>
Cash and investments - ending	<u>\$ 367</u>	<u>\$ 1,053,275</u>	<u>\$ 3,775,664</u>	<u>\$ 4,015</u>	<u>\$ 62,321</u>

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Community Corrections Work	RCCC CTP	Sales Disc Training	Covered Bridge	Cumulative Bridge
Cash and investments - beginning	\$ 8,417	\$ 52,057	\$ 5,329	\$ 82,203	\$ 503,862
Receipts:					
Taxes	-	-	-	-	186,273
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	64,610	108,527
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,800	12,200	4,661	10,544	2,477
Total receipts	2,800	12,200	4,661	75,154	297,277
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	4,652	-	-	6,943
Other services and charges	1,200	1,325	5,703	53	3,759
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	6,262	-	80,762	227,814
Other disbursements	-	-	-	-	-
Total disbursements	1,200	12,239	5,703	80,815	238,516
Excess (deficiency) of receipts over disbursements	1,600	(39)	(1,042)	(5,661)	58,761
Cash and investments - ending	\$ 10,017	\$ 52,018	\$ 4,287	\$ 76,542	\$ 562,623

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Cumulative Cap Development	GIS Electronic Map Generation	Lepc/Haz Mat	Firearms Training
Cash and investments - beginning	\$ 1,213,222	\$ 6,527	\$ 34,906	\$ 18,492
Receipts:				
Taxes	299,637	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	23,766	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	225,055	391	4,090	25,922
Total receipts	548,458	391	4,090	25,922
Disbursements:				
Personal services	133,990	-	-	-
Supplies	-	603	-	6,312
Other services and charges	5,627	125	3,025	-
Debt service - principal and interest	-	-	-	-
Capital outlay	49,987	-	-	-
Other disbursements	-	-	-	-
Total disbursements	189,604	728	3,025	6,312
Excess (deficiency) of receipts over disbursements	358,854	(337)	1,065	19,610
Cash and investments - ending	\$ 1,572,076	\$ 6,190	\$ 35,971	\$ 38,102

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Drain Improvement/Reconstruction	Health	County ID Security	Levy Excess Fund
Cash and investments - beginning	\$ 217,843	\$ 170,679	\$ 36,142	\$ 20
Receipts:				
Taxes	95,400	255,509	-	-
Licenses and permits	-	19,075	-	-
Intergovernmental receipts	-	20,269	-	-
Charges for services	-	21,220	-	-
Fines and forfeits	-	-	-	-
Other receipts	726,943	1,145	3,051	-
Total receipts	<u>822,343</u>	<u>317,218</u>	<u>3,051</u>	<u>-</u>
Disbursements:				
Personal services	-	248,853	-	-
Supplies	-	2,879	-	-
Other services and charges	312,196	11,621	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	3,246	940	-
Other disbursements	-	-	-	-
Total disbursements	<u>312,196</u>	<u>266,599</u>	<u>940</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>510,147</u>	<u>50,619</u>	<u>2,111</u>	<u>-</u>
Cash and investments - ending	<u>\$ 727,990</u>	<u>\$ 221,298</u>	<u>\$ 38,253</u>	<u>\$ 20</u>

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Health Maint Tobacco Supplement	Local Road & Street	LIT Public Safety County Share	Co Medical Care For Inmates	Misdemeanant Fund
Cash and investments - beginning	\$ 114,236	\$ 798,658	\$ 185,784	\$ 25,104	\$ 19,339
Receipts:					
Taxes	-	-	180,563	-	-
Licenses and permits	-	1,920	-	-	-
Intergovernmental receipts	-	922,591	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	33,139	6,905	62,308	2,164	12,774
Total receipts	33,139	931,416	242,871	2,164	12,774
Disbursements:					
Personal services	-	-	-	-	-
Supplies	1,450	-	-	-	3,352
Other services and charges	822	12,969	103,912	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	12,200	618,528	129,573	-	18,500
Other disbursements	-	-	-	-	-
Total disbursements	14,472	631,497	233,485	-	21,852
Excess (deficiency) of receipts over disbursements	18,667	299,919	9,386	2,164	(9,078)
Cash and investments - ending	\$ 132,903	\$ 1,098,577	\$ 195,170	\$ 27,268	\$ 10,261

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Highway	Plat Book	Rainy Day Fund	Recorder Records	Riverboat
Cash and investments - beginning	\$ 946,744	\$ 32,396	\$ 840,945	\$ 173,558	\$ 188,440
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,714,425	-	-	-	53,227
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	10,600	9,900	9,415	57,298	-
Total receipts	<u>1,725,025</u>	<u>9,900</u>	<u>9,415</u>	<u>57,298</u>	<u>53,227</u>
Disbursements:					
Personal services	844,585	-	-	-	28,798
Supplies	171,311	-	-	1,115	-
Other services and charges	158,609	2,231	11,177	28,470	20,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	198,885	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,373,390</u>	<u>2,231</u>	<u>11,177</u>	<u>29,585</u>	<u>48,798</u>
Excess (deficiency) of receipts over disbursements	<u>351,635</u>	<u>7,669</u>	<u>(1,762)</u>	<u>27,713</u>	<u>4,429</u>
Cash and investments - ending	<u>\$ 1,298,379</u>	<u>\$ 40,065</u>	<u>\$ 839,183</u>	<u>\$ 201,271</u>	<u>\$ 192,869</u>

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sex Or Violent Offender Fund	Supp Public Defender	Excess Tax	Surveyors Cornerstone	Tax Sale Redemption
Cash and investments - beginning	\$ 23,002	\$ 31,137	\$ 15,344	\$ 40,125	\$ 12,746
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,435	12,679	12,746	15,255	8,759
Total receipts	1,435	12,679	12,746	15,255	8,759
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	2,491	-	9,445	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	19,266	-	10,480
Total disbursements	-	2,491	19,266	9,445	10,480
Excess (deficiency) of receipts over disbursements	1,435	10,188	(6,520)	5,810	(1,721)
Cash and investments - ending	\$ 24,437	\$ 41,325	\$ 8,824	\$ 45,935	\$ 11,025

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Tax Sale Surplus	IN Local Health Dept Trust	Guardian Ad Litem	Gal/Casa State Funds	Co Elected Officials Training
Cash and investments - beginning	\$ 194,590	\$ 98,368	\$ 338	\$ -	\$ 7,184
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	119,216	15,135	-	9,863	3,051
Total receipts	119,216	15,135	-	9,863	3,051
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	12,189	-	-	-
Other services and charges	-	-	-	-	2,203
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	105,004	-	-	9,863	-
Total disbursements	105,004	12,189	-	9,863	2,203
Excess (deficiency) of receipts over disbursements	14,212	2,946	-	-	848
Cash and investments - ending	\$ 208,802	\$ 101,314	\$ 338	\$ -	\$ 8,032

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Rush County 911 Fund	Adult Prob User Fee	Juvenile Prob Users Fee	Drain Maintenance	TIF-Milroy Industrial Corridor
Cash and investments - beginning	\$ 1,120,730	\$ 103,010	\$ 16,906	\$ 523,305	\$ 8,344
Receipts:					
Taxes	318,851	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	349,617	67,731	2,231	114,220	-
Total receipts	668,468	67,731	2,231	114,220	-
Disbursements:					
Personal services	541,979	42,229	-	-	-
Supplies	-	1,683	-	-	-
Other services and charges	51,429	20,673	-	153,209	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	12,797	717	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	606,205	65,302	-	153,209	-
Excess (deficiency) of receipts over disbursements	62,263	2,429	2,231	(38,989)	-
Cash and investments - ending	\$ 1,182,993	\$ 105,439	\$ 19,137	\$ 484,316	\$ 8,344

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Courthouse Roof Debt Services	Payroll Child Support	Deferred Comp	Payroll Federal W/H	Payroll Social Security
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	259,484	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	18,770	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	17,063	12,659	423,210	383,481
Total receipts	<u>278,254</u>	<u>17,063</u>	<u>12,659</u>	<u>423,210</u>	<u>383,481</u>
Disbursements:					
Personal services	-	17,063	12,659	423,210	383,481
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	239,878	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>239,878</u>	<u>17,063</u>	<u>12,659</u>	<u>423,210</u>	<u>383,481</u>
Excess (deficiency) of receipts over disbursements	<u>38,376</u>	-	-	-	-
Cash and investments - ending	<u>\$ 38,376</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, 2022

	Payroll Co Option	Payroll State Gross	Payroll Garnishment	Sheriff Service Process	Settlement Clearing
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 250
Receipts:					
Taxes	-	-	-	-	19,641,360
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,930,212
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	102,419	161,829	11,909	12,707	45,995
Total receipts	102,419	161,829	11,909	12,707	21,617,567
Disbursements:					
Personal services	102,419	161,829	11,909	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	12,707	21,617,567
Total disbursements	102,419	161,829	11,909	12,707	21,617,567
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 250

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Wheel Tax	Surtax	CVET	Weed & Unsafe Bldg	Sewage Collection
Cash and investments - beginning	\$ 4,225	\$ 11,013	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	80,105	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	110,119	494,810	-	4,895	56,506
Total receipts	110,119	494,810	80,105	4,895	56,506
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	111,698	491,808	80,105	4,895	56,506
Total disbursements	111,698	491,808	80,105	4,895	56,506
Excess (deficiency) of receipts over disbursements	(1,579)	3,002	-	-	-
Cash and investments - ending	\$ 2,646	\$ 14,015	\$ -	\$ -	\$ -

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Financial Instit Tax	Local Income Tax Pro Tax Relief	Fines & Forfeitures	Infraction Judgement	Overweight Vehicles
Cash and investments - beginning	\$ -	\$ 38,675	\$ 1,141	\$ 800	\$ 240
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	358,707	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	431,013	-	2,025	12,698	7,633
Total receipts	431,013	358,707	2,025	12,698	7,633
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	431,013	372,861	2,642	12,546	7,673
Total disbursements	431,013	372,861	2,642	12,546	7,673
Excess (deficiency) of receipts over disbursements	-	(14,154)	(617)	152	(40)
Cash and investments - ending	\$ -	\$ 24,521	\$ 524	\$ 952	\$ 200

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sheriff Special Death	Disclosure Fees	Coroner Cont Ed	Mortgage Fee Fund - Recorder	K-9 Contribution Fund
Cash and investments - beginning	\$ 90	\$ 530	\$ 331	\$ 221	\$ 20,739
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,310	4,195	1,640	3,989	3,293
Total receipts	<u>1,310</u>	<u>4,195</u>	<u>1,640</u>	<u>3,989</u>	<u>3,293</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	2,490
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	3,010
Other disbursements	1,295	4,175	1,868	1,945	-
Total disbursements	<u>1,295</u>	<u>4,175</u>	<u>1,868</u>	<u>1,945</u>	<u>5,500</u>
Excess (deficiency) of receipts over disbursements	<u>15</u>	<u>20</u>	<u>(228)</u>	<u>2,044</u>	<u>(2,207)</u>
Cash and investments - ending	<u>\$ 105</u>	<u>\$ 550</u>	<u>\$ 103</u>	<u>\$ 2,265</u>	<u>\$ 18,532</u>

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	DLGF Homestead Property Data	Sex/Violent Offender State	Campaign Finance Enforcement	Child Restraint Violation	Education Plate Fee
Cash and investments - beginning	\$ 29	\$ 20	\$ 1,200	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	159	-	25	225
Total receipts	-	159	-	25	225
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	174	-	25	225
Total disbursements	-	174	-	25	225
Excess (deficiency) of receipts over disbursements	-	(15)	-	-	-
Cash and investments - ending	\$ 29	\$ 5	\$ 1,200	\$ -	\$ -

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Riverboat Revenue Sharing	Law Enforcement Cont Education	LIT Certified Shares	LIT Public Safety	LIT Economic Development
Cash and investments - beginning	\$ -	\$ 17,275	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	3,985,633	637,701	996,408
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	94,393	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,494	-	-	-
Total receipts	<u>94,393</u>	<u>1,494</u>	<u>3,985,633</u>	<u>637,701</u>	<u>996,408</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	60	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	94,393	-	3,985,633	637,701	996,408
Total disbursements	<u>94,393</u>	<u>60</u>	<u>3,985,633</u>	<u>637,701</u>	<u>996,408</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,434</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 18,709</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, 2022

	IV-D Incentive 99/Co	IV-D Incentive 99/Pros	IV-D Incentive 99/Cler	Carr-Stanley Drain #548	Clerk Cash Book
Cash and investments - beginning	\$ 23,404	\$ 14,584	\$ 15,532	\$ -	\$ 245,327
Receipts:					
Taxes	-	-	-	445,481	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,137	10,683	7,059	-	1,089,601
Total receipts	<u>7,137</u>	<u>10,683</u>	<u>7,059</u>	<u>445,481</u>	<u>1,089,601</u>
Disbursements:					
Personal services	-	5,098	-	-	-
Supplies	2,589	-	-	-	-
Other services and charges	770	834	-	-	-
Debt service - principal and interest	-	-	-	445,480	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	18,008	-	1,055,573
Total disbursements	<u>3,359</u>	<u>5,932</u>	<u>18,008</u>	<u>445,480</u>	<u>1,055,573</u>
Excess (deficiency) of receipts over disbursements	<u>3,778</u>	<u>4,751</u>	<u>(10,949)</u>	<u>1</u>	<u>34,028</u>
Cash and investments - ending	<u>\$ 27,182</u>	<u>\$ 19,335</u>	<u>\$ 4,583</u>	<u>\$ 1</u>	<u>\$ 279,355</u>

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	MVH Restricted	Reassessment	LOIT Special Distribution	Opioid Restricted	Opioid Unrestricted
Cash and investments - beginning	\$ 619,470	\$ 51,241	\$ 647,537	\$ -	\$ -
Receipts:					
Taxes	-	129,601	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,901,802	10,277	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,314	149	-	82,990	35,355
Total receipts	1,907,116	140,027	-	82,990	35,355
Disbursements:					
Personal services	564,924	12,859	-	-	-
Supplies	385,947	1,374	-	-	-
Other services and charges	46,008	125,828	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	813,019	-	647,537	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,809,898	140,061	647,537	-	-
Excess (deficiency) of receipts over disbursements	97,218	(34)	(647,537)	82,990	35,355
Cash and investments - ending	\$ 716,688	\$ 51,207	\$ -	\$ 82,990	\$ 35,355

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Juvenile Informal Adj. Fee	Law Enforcement User Fee	Pre Trial Diversion	Infraction Deferral	Jury Fee Fund
Cash and investments - beginning	\$ 970	\$ 10,401	\$ 65,748	\$ 6,179	\$ 23,607
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	410	2,896	36,020	7,210	1,973
Total receipts	410	2,896	36,020	7,210	1,973
Disbursements:					
Personal services	-	-	10,401	-	-
Supplies	-	-	-	180	-
Other services and charges	-	-	10,483	10,094	6,386
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	3,323	-	-	-
Total disbursements	-	3,323	20,884	10,274	6,386
Excess (deficiency) of receipts over disbursements	410	(427)	15,136	(3,064)	(4,413)
Cash and investments - ending	\$ 1,380	\$ 9,974	\$ 80,884	\$ 3,115	\$ 19,194

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	RCCC User Fee Fund	Courthouse Roof Bond Proceeds	Family Violence	Area Plan Escrow	Prosecutor Bad Check
Cash and investments - beginning	\$ 282,185	\$ 2,868,573	\$ 30	\$ 5,000	\$ 100
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	155,720	-	-	-	-
Total receipts	155,720	-	-	-	-
Disbursements:					
Personal services	114,766	-	-	-	-
Supplies	4,908	-	-	-	-
Other services and charges	42,930	28,324	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	1,784,858	-	-	-
Other disbursements	746	-	-	-	-
Total disbursements	163,350	1,813,182	-	-	-
Excess (deficiency) of receipts over disbursements	(7,630)	(1,813,182)	-	-	-
Cash and investments - ending	\$ 274,555	\$ 1,055,391	\$ 30	\$ 5,000	\$ 100

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Lcc Alcohol & Drugs	APC Clean Up Fund	Law Enforcement Forfeiture	Wind Farm Expense Fund	Mobile Home Sale
Cash and investments - beginning	\$ 30,968	\$ 2,758	\$ 5,663	\$ 6,440	\$ 24
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	18,240	-	-	-	-
Total receipts	<u>18,240</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	2,338	-	-
Other services and charges	30,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>30,000</u>	<u>-</u>	<u>2,338</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(11,760)</u>	<u>-</u>	<u>(2,338)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 19,208</u>	<u>\$ 2,758</u>	<u>\$ 3,325</u>	<u>\$ 6,440</u>	<u>\$ 24</u>

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Interstate Compact	Heritage Barn Property Deduction	Solar Expense Fund	Solar Road Repair Fund	Payroll United Fund
Cash and investments - beginning	\$ -	\$ 850	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	63	1,000	40,000	50,000	906
Total receipts	<u>63</u>	<u>1,000</u>	<u>40,000</u>	<u>50,000</u>	<u>906</u>
Disbursements:					
Personal services	-	-	-	-	838
Supplies	-	-	-	-	-
Other services and charges	-	-	36,863	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	63	850	-	-	-
Total disbursements	<u>63</u>	<u>850</u>	<u>36,863</u>	<u>-</u>	<u>838</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>150</u>	<u>3,137</u>	<u>50,000</u>	<u>68</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 3,137</u>	<u>\$ 50,000</u>	<u>\$ 68</u>

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Payroll Cancer Insurance	Payroll Health Insurance	Whole Life Insurance	Payroll Life Insurance	Payroll Grange Life Insurance
Cash and investments - beginning	\$ 33	\$ 3,323,359	\$ 862	\$ 479	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	35,263	1,947,461	14,741	509	27,356
Total receipts	<u>35,263</u>	<u>1,947,461</u>	<u>14,741</u>	<u>509</u>	<u>27,356</u>
Disbursements:					
Personal services	32,385	1,833,559	13,541	493	25,402
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>32,385</u>	<u>1,833,559</u>	<u>13,541</u>	<u>493</u>	<u>25,402</u>
Excess (deficiency) of receipts over disbursements	<u>2,878</u>	<u>113,902</u>	<u>1,200</u>	<u>16</u>	<u>1,954</u>
Cash and investments - ending	<u>\$ 2,911</u>	<u>\$ 3,437,261</u>	<u>\$ 2,062</u>	<u>\$ 495</u>	<u>\$ 1,954</u>

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Dental Insurance	Vision Insurance	PERF-County	Retirement Sheriff	PERF-Highway
Cash and investments - beginning	\$ 468	\$ 825	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	52,898	12,389	84,460	22,583	26,112
Total receipts	<u>52,898</u>	<u>12,389</u>	<u>84,460</u>	<u>22,583</u>	<u>26,112</u>
Disbursements:					
Personal services	48,791	11,161	84,460	22,583	26,112
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>48,791</u>	<u>11,161</u>	<u>84,460</u>	<u>22,583</u>	<u>26,112</u>
Excess (deficiency) of receipts over disbursements	<u>4,107</u>	<u>1,228</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,575</u>	<u>\$ 2,053</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, 2022

	<u>PERF-Health</u>	<u>PERF-Prob User</u>	<u>Payroll Gym</u>	<u>PERF-Cum Cap</u>	<u>457B Sheriff Deferred Comp</u>
Cash and investments - beginning	\$ -	\$ -	\$ 258	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	<u>5,167</u>	<u>1,298</u>	<u>4,342</u>	<u>3,857</u>	<u>24,264</u>
Total receipts	<u>5,167</u>	<u>1,298</u>	<u>4,342</u>	<u>3,857</u>	<u>24,264</u>
Disbursements:					
Personal services	5,167	1,298	3,930	3,857	24,264
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>5,167</u>	<u>1,298</u>	<u>3,930</u>	<u>3,857</u>	<u>24,264</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>412</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 670</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, 2022

	PERF-911	PERF-Comm Corr Doc G	Broadband Donation Fund	Bio-Terrorism Grant	CFDA 93.074 MRC Med Reserve
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 11,769	\$ 191
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	9,028	8,182	10,000	-	-
Total receipts	9,028	8,182	10,000	-	-
Disbursements:					
Personal services	9,028	8,182	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	9,028	8,182	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	10,000	-	-
Cash and investments - ending	\$ -	\$ -	\$ 10,000	\$ 11,769	\$ 191

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CFDA 90.401 Help Amer Vote	CFDA 93.074 Ebola	CFDA # 93.069 PHEP Coop Agreeem	CFDA# 16.607 Bulletproof Vest	Public Transportation Grant
Cash and investments - beginning	\$ 100	\$ 5,247	\$ 16,399	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	25,000	7,858	59,284
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	25,000	7,858	59,284
Disbursements:					
Personal services	-	-	18,040	-	-
Supplies	-	-	4,785	-	-
Other services and charges	-	-	1,799	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	59,284
Total disbursements	-	-	24,624	-	59,284
Excess (deficiency) of receipts over disbursements	-	-	376	7,858	-
Cash and investments - ending	\$ 100	\$ 5,247	\$ 16,775	\$ 7,858	\$ -

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CFDA#16.588 STOP Grant	CFDA# 93.788 IN State Opioid R	CFDA #97.047	Pre-Dis Con#53424 cfda #97.047	Emerg. Man. Perf CFDA97.042
Cash and investments - beginning	\$ (31,389)	\$ 89,643	\$ (1,166)	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	50,301	-	67,052	18,000	27,175
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	19,094	-	11,177	-	-
Total receipts	69,395	-	78,229	18,000	27,175
Disbursements:					
Personal services	52,284	53,307	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	20,222	77,061	18,000	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	27,175
Other disbursements	-	-	-	-	-
Total disbursements	52,284	73,529	77,061	18,000	27,175
Excess (deficiency) of receipts over disbursements	17,111	(73,529)	1,168	-	-
Cash and investments - ending	\$ (14,278)	\$ 16,114	\$ 2	\$ -	\$ -

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CoAg CFDA# 93.354	CFDA#93.354 CoAgreement Emgerg	CFDA#21.027 IN Body Camera	CFDA 20.509 CARES Rural Transit	CFDA# 16.034 COVID Emer Sup
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (9,953)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	110,000	1,000	-	189,355	10,507
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	1,506
Total receipts	110,000	1,000	-	189,355	12,013
Disbursements:					
Personal services	-	-	-	-	2,060
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	1,410	-	-
Other disbursements	110,000	-	-	189,355	-
Total disbursements	110,000	-	1,410	189,355	2,060
Excess (deficiency) of receipts over disbursements	-	1,000	(1,410)	-	9,953
Cash and investments - ending	\$ -	\$ 1,000	\$ (1,410)	\$ -	\$ -

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	ELC CFDA 93.323	CFDA 20.526 Bus Facilities	CFDA #21.027 ARPA Coronavirus	K42012090305 IN Crim Just G	Sheriff Assoc Buckle
Cash and investments - beginning	\$ 100,000	\$ -	\$ 1,600,333	\$ 86	\$ 102
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	18,152	1,610,333	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	18,152	1,610,333	-	-
Disbursements:					
Personal services	-	-	13,962	-	-
Supplies	-	-	-	-	-
Other services and charges	100,000	-	332,491	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	118,260	-	-
Other disbursements	-	18,152	-	-	-
Total disbursements	100,000	18,152	464,713	-	-
Excess (deficiency) of receipts over disbursements	(100,000)	-	1,145,620	-	-
Cash and investments - ending	\$ -	\$ -	\$ 2,745,953	\$ 86	\$ 102

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	RCCC Grant Fund	Community Crossing Grant Hwy	Court Interp Grant Award	Prosecutor Deferral Grant 1006	Law Enforcement Evidence Fund
Cash and investments - beginning	\$ 14,713	\$ -	\$ (385)	\$ 8,738	\$ 1,362
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	151,989	277,069	500	19,933	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	2,450	151	-
Total receipts	<u>151,989</u>	<u>277,069</u>	<u>2,950</u>	<u>20,084</u>	<u>-</u>
Disbursements:					
Personal services	166,702	-	-	19,614	-
Supplies	-	-	-	-	-
Other services and charges	-	-	2,450	1,129	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	277,069	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>166,702</u>	<u>277,069</u>	<u>2,450</u>	<u>20,743</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(14,713)</u>	<u>-</u>	<u>500</u>	<u>(659)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115</u>	<u>\$ 8,079</u>	<u>\$ 1,362</u>

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	RCCC Drug Court Grant	IHSFG 2022-2022 IDHS FOU 00046	Duke Energy Foundation Grant	Totals
Cash and investments - beginning	\$ 1,719	\$ (3,584)	\$ -	\$ 27,749,184
Receipts:				
Taxes	-	-	-	36,175,070
Licenses and permits	-	-	-	40,483
Intergovernmental receipts	98,156	3,584	-	10,959,871
Charges for services	-	-	-	730,697
Fines and forfeits	-	-	-	120
Other receipts	-	-	2,800	10,246,098
Total receipts	98,156	3,584	2,800	58,152,339
Disbursements:				
Personal services	67,875	-	-	10,518,067
Supplies	-	-	-	839,407
Other services and charges	32,000	-	-	5,622,594
Debt service - principal and interest	-	-	-	1,898,358
Capital outlay	-	-	2,800	5,104,299
Other disbursements	-	-	-	31,709,031
Total disbursements	99,875	-	2,800	55,691,756
Excess (deficiency) of receipts over disbursements	(1,719)	3,584	-	2,460,583
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 30,209,767

OTHER INFORMATION

RUSH COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,429,443</u>	<u>\$ -</u>

RUSH COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Rush County, Indiana Jail Building Corporation	Building Corp Lease - Jail	\$ 1,213,000	1/25/2018	1/15/2038
Total governmental activities		<u>1,213,000</u>		
Total of annual lease payments		<u>\$ 1,213,000</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Courthouse Roof	\$ 2,990,000	\$ 121,540
Loan	Owen I. Carr/Omer Stanley Drain	<u>245,920</u>	<u>68,914</u>
Totals		<u>\$ 3,235,920</u>	<u>\$ 190,454</u>

RUSH COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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.

	Ending Balance
Governmental activities:	
Land	\$ 10,022,613
Infrastructure	143,531,772
Buildings	21,012,899
Machinery, equipment, and vehicles	<u>6,330,813</u>
Total governmental activities	<u>180,898,097</u>
Total capital assets	<u><u>\$ 180,898,097</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/>.