

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

SULLIVAN COUNTY, INDIANA

January 1, 2010 to December 31, 2010



**FILED**

10/27/2011



## TABLE OF CONTENTS

| <u>Description</u>  | <u>Page</u> |
|---|-------------|
| Officials .....   | 2           |
| Independent Accountant's Report.....  | 3           |
| Financial Statement:  |             |
| Statement of Receipts, Disbursements, and Cash and Investment Balances –<br>Regulatory Basis .....          | 6-7         |
| Notes to Financial Statements .....   | 8-12        |
| Supplementary Information:  |             |
| Combining Schedule of Receipts, Disbursements, and Cash and Investment<br>Balances – Regulatory Basis ..... | 14-34       |
| Schedule of Long-Term Debt .....  | 35          |
| Other Reports.....  | 36          |
| Exit Conference.....  | 37          |

OFFICIALS

| <u>Office</u>                                     | <u>Official</u>                     | <u>Term</u>                                  |
|---|-------------------------------------|--|
| Auditor   | Jean Harris<br>Brenda Howard        | 01-01-07 to 12-31-10<br>01-01-11 to 12-31-14 |
| Treasurer   | Beth E. Swalls                      | 01-01-10 to 12-31-12                         |
| Clerk   | Shelly Hiatt Paris<br>Peggy Goodman | 01-01-07 to 12-31-10<br>01-01-11 to 12-31-14 |
| Sheriff   | Bryan Kinnett                       | 01-01-07 to 12-31-14                         |
| Recorder  | Brenda Howard<br>Shelly Hiatt Paris | 01-01-07 to 12-31-10<br>01-01-11 to 12-31-14 |
| President of the Board of<br>County Commissioners | John R. McCammon, Sr.<br>Tim Abrams | 01-01-10 to 12-31-10<br>01-01-11 to 12-31-11 |
| President of the<br>County Council                | Duane Wampler                       | 01-01-10 to 12-31-11                         |



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF SULLIVAN COUNTY, INDIANA

We have examined the financial statement of Sullivan County (County), for the period of January 1, 2010 to December 31, 2010. The County's management is responsible for the financial statement. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by 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.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual examination performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement.

The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis and Schedule of Long-Term Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, County Commissioners, and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

September 21, 2011

(This page intentionally left blank.)

## FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

SULLIVAN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010

|                                  | Cash and<br>Investments<br>01-01-10 | Receipts     | Disbursements | Cash and<br>Investments<br>12-31-10 |
|----------------------------------|-------------------------------------|--------------|---------------|-------------------------------------|
| General                          | \$ 1,733,882                        | \$ 5,952,258 | \$ 5,951,533  | \$ 1,734,607                        |
| Prosecutor's ARRA                | -                                   | 793          | -             | 793                                 |
| Clerk's ARRA                     | -                                   | 2,090        | -             | 2,090                               |
| Highway 54                       | 903,595                             | -            | -             | 903,595                             |
| Local Road & Street              | 23,438                              | 257,649      | 194,072       | 87,015                              |
| Aviation                         | 14,089                              | 176,286      | 120,795       | 69,580                              |
| Accident Report                  | 8,353                               | 695          | -             | 9,048                               |
| Firearm's Training               | 24,572                              | 8,830        | 1,608         | 31,794                              |
| Park Non Reverting Operating     | 96,233                              | 57,731       | 36,447        | 117,517                             |
| Health                           | 12,130                              | 118,740      | 99,771        | 31,099                              |
| Ambulance                        | 158,038                             | 878,370      | 896,458       | 139,950                             |
| Aviation Donation                | 1,026                               | 675          | 1,164         | 537                                 |
| Transportation                   | 4,380                               | -            | -             | 4,380                               |
| Com Emer Man Planning Grant      | 1,016                               | -            | -             | 1,016                               |
| Law Enforcement Continue Ed      | 2,207                               | 2,132        | -             | 4,339                               |
| Vehicle Inspection               | 8,256                               | -            | -             | 8,256                               |
| Clerk Perpetuation               | 14,482                              | 10,796       | 5,901         | 19,377                              |
| Methamphetamine Mini Grant       | 1,496                               | -            | -             | 1,496                               |
| E 911                            | 50,340                              | 119,611      | 95,705        | 74,246                              |
| Drug Free Community              | 24,178                              | 15,207       | 15,423        | 23,962                              |
| E W House                        | -                                   | 1,884        | 1,884         | -                                   |
| Emergency Plan Right To Know     | 17,602                              | 3,330        | 1,259         | 19,673                              |
| Highway                          | 883,542                             | 2,635,865    | 2,727,636     | 791,771                             |
| Park & Recreation                | 398,889                             | 948,415      | 863,312       | 483,992                             |
| Reassessment                     | 407,117                             | 207,433      | 402,412       | 212,138                             |
| Prosecutor Title Iv-D Old        | 9,842                               | -            | -             | 9,842                               |
| Juvenile Probation Service       | 18,435                              | 2,005        | 4,848         | 15,592                              |
| Adult Probation Services         | 58,790                              | 28,568       | 20,209        | 67,149                              |
| Probation Transfer Fee           | -                                   | 1,498        | 1,498         | -                                   |
| Recorder Perpetuation            | 136,135                             | 43,473       | 42,240        | 137,368                             |
| User Fee                         | 47,763                              | 12,411       | 6,627         | 53,547                              |
| Health Maintenance               | 55,020                              | 33,139       | 22,977        | 65,182                              |
| Pre-Trial                        | 9,338                               | 10,587       | 14,533        | 5,392                               |
| Casa Court App Sp Advocate       | 1                                   | -            | -             | 1                                   |
| County Misdemeanant              | 19,809                              | 20,298       | 12,224        | 27,883                              |
| Supplemental Public Defender     | 31,862                              | 16,173       | 23,118        | 24,917                              |
| Clerk's Title Iv-D New           | 15,914                              | 11,512       | 8,512         | 18,914                              |
| Township Assistance              | -                                   | 129,925      | 129,925       | -                                   |
| Surveyor Perpetuation            | 18,723                              | 5,440        | -             | 24,163                              |
| Jury Fees                        | 28,229                              | 7,191        | 12,828        | 22,592                              |
| Veteran Van Donation             | -                                   | 7,000        | 7,000         | -                                   |
| Ambulance Donation Fund          | 13,664                              | 1,101        | 11,457        | 3,308                               |
| Clock Repair Donation Fund       | -                                   | 6,772        | -             | 6,772                               |
| Com Emer Response Team Sub       | 2,531                               | -            | -             | 2,531                               |
| Election Non Reverting Sec 102   | 1,194                               | -            | -             | 1,194                               |
| Health Bio Terrorism             | 25,824                              | -            | 10,225        | 15,599                              |
| Pandemic Assessment              | 1,889                               | -            | -             | 1,889                               |
| Hmgrp 1573 Grant                 | -                                   | 25,575       | 25,575        | -                                   |
| Pleasantville Community Found    | 18                                  | -            | 18            | -                                   |
| Aviation Rotary                  | 49,277                              | 80,442       | 97,781        | 31,938                              |
| Gill Township Levee              | -                                   | 171,446      | 171,446       | -                                   |
| Island Levee                     | -                                   | 54,910       | 54,910        | -                                   |
| J W Adams                        | -                                   | 49           | 49            | -                                   |
| Niblack Levee Repair             | -                                   | 3,424        | 3,424         | -                                   |
| Niblack Maintenance              | -                                   | 1,998        | 1,998         | -                                   |
| Rainy Day Fund                   | 1,216,011                           | 118,185      | 214,233       | 1,119,963                           |
| Sales Disclosure                 | 305                                 | 2,495        | 2,250         | 550                                 |
| Law Enforcement Fund             | 75,940                              | -            | 12,934        | 63,006                              |
| Infraction Deferral              | 56,316                              | 111,178      | 145,340       | 22,154                              |
| Drug Interdiction Fund           | -                                   | 2,600        | -             | 2,600                               |
| Sweta Excise Tax Allocation      | -                                   | 51,952       | 51,952        | -                                   |
| Riverboat Revenue Sharing        | -                                   | 136,119      | 136,119       | -                                   |
| County Cedit                     | 389,227                             | 565,954      | 578,802       | 376,379                             |
| Victim Advocacy                  | (11,889)                            | 29,730       | 24,263        | (6,422)                             |
| Community Corrections            | -                                   | -            | 3,726         | (3,726)                             |
| Tobacco Settlement               | 59,796                              | 17,347       | 19,000        | 58,143                              |
| H1-N1 Grant                      | 2,112                               | 5,600        | 37,893        | (30,181)                            |
| Sullivan Co Community Foundation | 365                                 | -            | -             | 365                                 |
| Excess Levee Per Dlgf            | -                                   | 13,806       | -             | 13,806                              |
| Energy Grant Area 2 (Round 1)    | -                                   | 15,188       | 22,048        | (6,860)                             |
| Energy Grant Area 3 ( Round 1)   | -                                   | 156,310      | 164,030       | (7,720)                             |
| 2009 Hava Poling Place Grant     | -                                   | 2,268        | 2,268         | -                                   |
| Letpp Grant (2007)               | -                                   | 14,735       | 14,735        | -                                   |
| Bioterrism Prepare/Response Gr   | 100                                 | -            | 11,354        | (11,254)                            |
| Common School                    | 3,008                               | -            | -             | 3,008                               |

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

SULLIVAN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010  
(Continued)

|  | Cash and<br>Investments<br>01-01-10 | Receipts             | Disbursements        | Cash and<br>Investments<br>12-31-10 |
|--|-------------------------------------|----------------------|----------------------|-------------------------------------|
| County Id Protection Fund                | 35,386                              | 7,526                | -                    | 42,912                              |
| Operation Pull Over                      | 58                                  | 4,999                | 4,994                | 63                                  |
| Utility Easement Fee                     | -                                   | 10                   | -                    | 10                                  |
| Foundation Grant Psf1-0-096 09           | -                                   | 3,572                | 3,572                | -                                   |
| 911 Wireless                             | 230,602                             | 100,778              | 105,009              | 226,371                             |
| Prosecutor's Title Iv-D New              | 52,084                              | 15,975               | 4,083                | 63,976                              |
| Circuit Court Bail Bond                  | 15,382                              | 3,830                | 15,650               | 3,562                               |
| Superior Court Bail Bond                 | 62,499                              | 8,325                | 7,200                | 63,624                              |
| Probation Administration Fee             | -                                   | 19,762               | 19,762               | -                                   |
| Redevelopment Commission                 | 11,002                              | 4,000                | 3,505                | 11,497                              |
| Allocation Fund                          | 33,344                              | 19,495               | 3,000                | 49,839                              |
| Court Improvement Plan Grant             | 10,961                              | 8,156                | 16,606               | 2,511                               |
| Aviation Construction                    | 34,056                              | 65,305               | 75,934               | 23,427                              |
| Indiana Youth Aviation Grant             | 1,500                               | -                    | -                    | 1,500                               |
| Sex & Violent Offender Fund              | 7,291                               | 1,245                | 423                  | 8,113                               |
| Shelburn Storm Water Liens               | -                                   | 2,714                | 2,714                | -                                   |
| Cum'L Capital Development                | -                                   | 13,077               | 13,077               | -                                   |
| Cumulative Bridge                        | 474,249                             | 366,796              | 432,736              | 408,309                             |
| Extension Relocation Donation            | -                                   | 21,463               | 21,463               | -                                   |
| Police Pension Trust Fund                | 1,586                               | 14,157               | 14,814               | 929                                 |
| Congressional School Principal           | 15,462                              | 293                  | -                    | 15,755                              |
| City & Town Court Costs                  | 12,147                              | 11,314               | 22,662               | 799                                 |
| Coroner Perpetuation                     | 133                                 | 2,284                | 2,226                | 191                                 |
| Congressional School Interest            | 11,383                              | -                    | 619                  | 10,764                              |
| Shelburn Nuisance Liens & Fees           | -                                   | 8,313                | 8,313                | -                                   |
| Surplus Tax Sale                         | 223,417                             | 114,157              | 196,496              | 141,078                             |
| Tax Sale Redemption                      | 6,183                               | 76,976               | 78,652               | 4,507                               |
| Surplus Tax                              | 46,999                              | 27,706               | 24,197               | 50,508                              |
| Refund Due State                         | -                                   | 566,471              | 566,471              | -                                   |
| State Fines & Forfeitures                | 1,900                               | 11,850               | 11,209               | 2,541                               |
| Shelburn Sewer Liens                     | -                                   | 1,498                | 1,498                | -                                   |
| Overweight Vehicle Fines                 | 57                                  | 615                  | 672                  | -                                   |
| Road Closure                             | 2,000                               | 25,000               | -                    | 27,000                              |
| Infraction Judgements                    | 2,771                               | 40,851               | 40,291               | 3,331                               |
| Inheritance Tax                          | 211,904                             | 771,254              | 593,410              | 389,748                             |
| Final 1001-2007 2008 Ptrc & Hs           | -                                   | 61,766               | 61,766               | -                                   |
| Sale Of County Owned Property            | 25,662                              | -                    | 500                  | 25,162                              |
| Bank Transfer                            | -                                   | 3,098,606            | 3,098,606            | -                                   |
| Payroll                                  | (5,732)                             | 1,228,444            | 1,206,982            | 15,730                              |
| Health Benefits                          | 3,148,771                           | 1,393,633            | 1,401,351            | 3,141,053                           |
| Special Death Benefits                   | 115                                 | 1,515                | 1,505                | 125                                 |
| Education Plate                          | (750)                               | 975                  | -                    | 225                                 |
| Cedit Distribution                       | 2                                   | 1,150,339            | 1,150,341            | -                                   |
| Certificate Sale Receipts                | -                                   | 14,132               | 12,645               | 1,487                               |
| Tourism                                  | 33,694                              | 23,882               | 17,472               | 40,104                              |
| Financial Institution                    | -                                   | 79,416               | 79,416               | -                                   |
| Wheel Tax                                | -                                   | 84,808               | 84,808               | -                                   |
| Surtax                                   | 249                                 | 294,246              | 294,495              | -                                   |
| Mortgage Fee / State                     | 205                                 | 1,518                | 1,603                | 120                                 |
| Child Restraint Violation                | -                                   | 140                  | 130                  | 10                                  |
| Commercial Vehicle Excise Cvet           | -                                   | 115,474              | 115,474              | -                                   |
| Homestead Credit Rebate                  | 53                                  | -                    | -                    | 53                                  |
| Hea 1001 State Hsc 2008 Distr            | (507)                               | 121,281              | 120,865              | (91)                                |
| State's Share Of Del Tax/Pen             | -                                   | 494                  | 494                  | -                                   |
| Busseron Conservancy                     | -                                   | 13,054,724           | 13,054,724           | -                                   |
| After Settlement Collections Treas Trust | 543,414                             | 20,827,252           | 20,761,816           | 608,850                             |
| Landfill Closure                         | 376,901                             | 16,915               | 3,970                | 389,846                             |
| Probation                                | -                                   | 59,672               | 56,035               | 3,637                               |
| Sheriff's Pension Trust                  | 884,622                             | 298,155              | 124,239              | 1,058,538                           |
| Jail Commissary                          | 15,081                              | 143,036              | 146,044              | 12,073                              |
| 4-H Building                             | 500                                 | 5,275                | 4,875                | 900                                 |
| Airport                                  | 8,403                               | 129,511              | 129,854              | 8,060                               |
| Clerk's Support                          | 2,529                               | 556,753              | 555,215              | 4,067                               |
| Clerk's Trust                            | 376,028                             | 1,948,424            | 1,813,565            | 510,887                             |
| Sheriff's Inmate Trust                   | 9,229                               | 159,162              | 157,852              | 10,539                              |
| Prosecutor                               | 5,489                               | -                    | -                    | 5,489                               |
| Recorder                                 | (68)                                | 108,027              | 107,959              | -                                   |
| Sheriff's Trust                          | 3,507                               | 518,058              | 511,642              | 9,923                               |
| Sheriff Canine                           | 42                                  | -                    | 42                   | (0)                                 |
| Sheriff Coke                             | 126                                 | 195                  | -                    | 321                                 |
| Totals                                   | <u>\$ 14,056,331</u>                | <u>\$ 61,152,789</u> | <u>\$ 60,907,292</u> | <u>\$ 14,301,828</u>                |

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

SULLIVAN COUNTY  
NOTES TO FINANCIAL STATEMENTS

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 statements present the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government.)

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the 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. Receipts are recorded when received and disbursements are recorded when paid.

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 statements. The aggregate receipts may include, but are not limited to, the following sources:

Taxes, which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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.

Special assessments which includes amounts levied against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

SULLIVAN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

License and permits which includes 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 license and permits include: peddler licenses; dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits; and gun permits.

Intergovernmental receipts which includes receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts includes, but is not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records; copy machine 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 which includes receipts derived 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).

Net proceeds from borrowings which includes receipts from general obligation bonds, notes and loans.

Intergovernmental loan activity which includes amounts received from other funds as loans on a temporary basis.

Transfers in which includes funds authorized by statute, ordinance, resolution or court order to be transferred in from another fund.

Internal service receipts which are comprised mostly of fees received for services performed for other funds.

Fiduciary receipts which are comprised mostly of contributions to the pensions funds from state and local sources.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

SULLIVAN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Personal services which includes outflows 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 which includes 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which includes, but is not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance; and rental charges.

Debt service principle and interest which includes 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 which includes all outflows for land, infrastructure, buildings, improvements, machinery and equipment having an appreciable and calculable period of usefulness.

Interfund loan payments and loans made which includes amounts that are owed to a particular fund by another fund.

Transfers out which includes funds authorized by statute, ordinance, resolution or court order to be transferred to another fund.

F. Interfund Transfers

The County may, from time to time, transfer money 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 money 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 money 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.

SULLIVAN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end were 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 statute (IC 5-13-9) authorizes the County to invest in securities including, but not limited to, 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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

SULLIVAN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Note 6. Pension Plans

A. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

B. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. 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.

## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

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

The supplementary information presented was prepared and/or approved by management of the County. It is presented as intended by the County.

SULLIVAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010

|  | General             | Prosecutor's<br>ARRA | Clerk's<br>ARRA | Highway 54        | Local<br>Road<br>&<br>Street | Aviation         | Accident<br>Report |
|--|---------------------|----------------------|-----------------|-------------------|------------------------------|------------------|--------------------|
| Cash and investments - beginning                   | \$ 1,733,882        | \$ -                 | \$ -            | \$ 903,595        | \$ 23,438                    | \$ 14,089        | \$ 8,353           |
| Receipts:  |                     |                      |                 |                   |                              |                  |                    |
| Taxes  | 4,731,796           | -                    | -               | -                 | -                            | 88,215           | -                  |
| Licenses and permits                               | 413                 | -                    | -               | -                 | -                            | -                | -                  |
| Intergovernmental                                  | 457,789             | -                    | -               | -                 | 253,022                      | 7,586            | -                  |
| Charges for services                               | 188,460             | -                    | -               | -                 | -                            | 42,354           | -                  |
| Fines and forfeits                                 | 125,216             | -                    | -               | -                 | -                            | -                | 695                |
| Other receipts                                     | 448,584             | 793                  | 2,090           | -                 | 4,627                        | 38,131           | -                  |
| Total receipts                                     | <u>5,952,258</u>    | <u>793</u>           | <u>2,090</u>    | <u>-</u>          | <u>257,649</u>               | <u>176,286</u>   | <u>695</u>         |
| Disbursements:                                     |                     |                      |                 |                   |                              |                  |                    |
| Personal services                                  | 4,015,104           | -                    | -               | -                 | -                            | 43,201           | -                  |
| Supplies   | 415,895             | -                    | -               | -                 | 194,072                      | 3,629            | -                  |
| Other services and charges                         | 1,239,811           | -                    | -               | -                 | -                            | 50,180           | -                  |
| Capital outlay                                     | 136,335             | -                    | -               | -                 | -                            | 15,605           | -                  |
| Other disbursements                                | 144,388             | -                    | -               | -                 | -                            | 8,180            | -                  |
| Total disbursements                                | <u>5,951,533</u>    | <u>-</u>             | <u>-</u>        | <u>-</u>          | <u>194,072</u>               | <u>120,795</u>   | <u>-</u>           |
| Excess (deficiency) of receipts over disbursements | <u>725</u>          | <u>793</u>           | <u>2,090</u>    | <u>-</u>          | <u>63,577</u>                | <u>55,491</u>    | <u>695</u>         |
| Cash and investments - ending                      | <u>\$ 1,734,607</u> | <u>\$ 793</u>        | <u>\$ 2,090</u> | <u>\$ 903,595</u> | <u>\$ 87,015</u>             | <u>\$ 69,580</u> | <u>\$ 9,048</u>    |

SULLIVAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

|  | Firearm's<br>Training | Park<br>Non<br>Reverting<br>Operating | Health           | Ambulance         | Aviation<br>Donation | Transportation  | Com<br>Emer<br>Man<br>Planning<br>Grant |
|--|-----------------------|---------------------------------------|------------------|-------------------|----------------------|-----------------|---|
| Cash and investments - beginning                   | \$ 24,572             | \$ 96,233                             | \$ 12,130        | \$ 158,038        | \$ 1,026             | \$ 4,380        | \$ 1,016                                |
| Receipts:  |                       |                                       |                  |                   |                      |                 |   |
| Taxes  | -                     | -                                     | 92,188           | -                 | -                    | -               | -                                       |
| Licenses and permits                               | -                     | -                                     | 16,075           | -                 | -                    | -               | -                                       |
| Intergovernmental                                  | -                     | -                                     | 7,927            | -                 | -                    | -               | -                                       |
| Charges for services                               | -                     | -                                     | -                | 875,348           | -                    | -               | -                                       |
| Fines and forfeits                                 | 8,830                 | 52,396                                | -                | -                 | -                    | -               | -                                       |
| Other receipts                                     | -                     | 5,335                                 | 2,550            | 3,022             | 675                  | -               | -                                       |
| Total receipts                                     | <u>8,830</u>          | <u>57,731</u>                         | <u>118,740</u>   | <u>878,370</u>    | <u>675</u>           | <u>-</u>        | <u>-</u>                                |
| Disbursements:                                     |                       |                                       |                  |                   |                      |                 |   |
| Personal services                                  | -                     | -                                     | 82,636           | 642,015           | -                    | -               | -                                       |
| Supplies   | -                     | 36,447                                | 10,033           | 120,528           | -                    | -               | -                                       |
| Other services and charges                         | -                     | -                                     | 7,102            | 81,455            | -                    | -               | -                                       |
| Capital outlay                                     | -                     | -                                     | -                | 52,460            | -                    | -               | -                                       |
| Other disbursements                                | 1,608                 | -                                     | -                | -                 | 1,164                | -               | -                                       |
| Total disbursements                                | <u>1,608</u>          | <u>36,447</u>                         | <u>99,771</u>    | <u>896,458</u>    | <u>1,164</u>         | <u>-</u>        | <u>-</u>                                |
| Excess (deficiency) of receipts over disbursements | <u>7,222</u>          | <u>21,284</u>                         | <u>18,969</u>    | <u>(18,088)</u>   | <u>(489)</u>         | <u>-</u>        | <u>-</u>                                |
| Cash and investments - ending                      | <u>\$ 31,794</u>      | <u>\$ 117,517</u>                     | <u>\$ 31,099</u> | <u>\$ 139,950</u> | <u>\$ 537</u>        | <u>\$ 4,380</u> | <u>\$ 1,016</u>                         |

SULLIVAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

|   | Law<br>Enforcement<br>Continue<br>Ed | Vehicle<br>Inspection | Clerk<br>Perpetuation | Methamphetamine<br>Mini<br>Grant | E<br>911  | Drug<br>Free<br>Community | E<br>W<br>House |
|---|--------------------------------------|-----------------------|-----------------------|----------------------------------|-----------|---------------------------|-----------------|
| Cash and investments - beginning                      | \$ 2,207                             | \$ 8,256              | \$ 14,482             | \$ 1,496                         | \$ 50,340 | \$ 24,178                 | \$ -            |
| Receipts:   |                                      |                       |                       |                                  |           |                           |                 |
| Taxes   | -                                    | -                     | -                     | -                                | -         | -                         | 1,884           |
| Licenses and permits                                  | -                                    | -                     | -                     | -                                | -         | -                         | -               |
| Intergovernmental                                     | -                                    | -                     | -                     | -                                | -         | -                         | -               |
| Charges for services                                  | -                                    | -                     | -                     | -                                | -         | -                         | -               |
| Fines and forfeits                                    | 2,128                                | -                     | 10,388                | -                                | 117,335   | 15,207                    | -               |
| Other receipts  | 4                                    | -                     | 408                   | -                                | 2,276     | -                         | -               |
| Total receipts  | 2,132                                | -                     | 10,796                | -                                | 119,611   | 15,207                    | 1,884           |
| Disbursements:  |                                      |                       |                       |                                  |           |                           |                 |
| Personal services                                     | -                                    | -                     | -                     | -                                | 35,732    | -                         | -               |
| Supplies  | -                                    | -                     | -                     | -                                | -         | -                         | -               |
| Other services and charges                            | -                                    | -                     | 5,901                 | -                                | 59,298    | -                         | -               |
| Capital outlay  | -                                    | -                     | -                     | -                                | 675       | -                         | -               |
| Other disbursements                                   | -                                    | -                     | -                     | -                                | -         | 15,423                    | 1,884           |
| Total disbursements                                   | -                                    | -                     | 5,901                 | -                                | 95,705    | 15,423                    | 1,884           |
| Excess (deficiency) of receipts over<br>disbursements | 2,132                                | -                     | 4,895                 | -                                | 23,906    | (216)                     | -               |
| Cash and investments - ending                         | \$ 4,339                             | \$ 8,256              | \$ 19,377             | \$ 1,496                         | \$ 74,246 | \$ 23,962                 | \$ -            |

SULLIVAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

|  | Emergency<br>Plan<br>Right<br>To<br>Know | Highway           | Park<br>&<br>Recreation | Reassessment      | Prosecutor<br>Title<br>Iv-D<br>Old | Juvenile<br>Probation<br>Service | Adult<br>Probation<br>Services |
|--|--|-------------------|-------------------------|-------------------|------------------------------------|----------------------------------|--------------------------------|
| Cash and investments - beginning                   | \$ 17,602                                | \$ 883,542        | \$ 398,889              | \$ 407,117        | \$ 9,842                           | \$ 18,435                        | \$ 58,790                      |
| Receipts:  |  |                   |                         |                   |                                    |                                  |                                |
| Taxes  | -  | 316,760           | -                       | 190,734           | -                                  | -                                | -                              |
| Licenses and permits                               | -  | -                 | -                       | -                 | -                                  | -                                | -                              |
| Intergovernmental                                  | -  | 1,980,509         | -                       | 16,400            | -                                  | -                                | -                              |
| Charges for services                               | -  | -                 | 940,233                 | -                 | -                                  | -                                | -                              |
| Fines and forfeits                                 | -  | -                 | -                       | -                 | -                                  | 2,005                            | 28,568                         |
| Other receipts                                     | 3,330                                    | 338,596           | 8,182                   | 299               | -                                  | -                                | -                              |
| Total receipts                                     | <u>3,330</u>                             | <u>2,635,865</u>  | <u>948,415</u>          | <u>207,433</u>    | <u>-</u>                           | <u>2,005</u>                     | <u>28,568</u>                  |
| Disbursements:                                     |  |                   |                         |                   |                                    |                                  |                                |
| Personal services                                  | -  | 1,346,108         | 468,244                 | 115,232           | -                                  | -                                | -                              |
| Supplies   | -  | 980,207           | 59,316                  | 682               | -                                  | 1,909                            | 11,498                         |
| Other services and charges                         | -  | 346,169           | 246,187                 | 268,508           | -                                  | 2,939                            | 5,555                          |
| Capital outlay                                     | -  | 55,152            | 89,106                  | 17,990            | -                                  | -                                | 3,156                          |
| Other disbursements                                | 1,259                                    | -                 | 459                     | -                 | -                                  | -                                | -                              |
| Total disbursements                                | <u>1,259</u>                             | <u>2,727,636</u>  | <u>863,312</u>          | <u>402,412</u>    | <u>-</u>                           | <u>4,848</u>                     | <u>20,209</u>                  |
| Excess (deficiency) of receipts over disbursements | <u>2,071</u>                             | <u>(91,771)</u>   | <u>85,103</u>           | <u>(194,979)</u>  | <u>-</u>                           | <u>(2,843)</u>                   | <u>8,359</u>                   |
| Cash and investments - ending                      | <u>\$ 19,673</u>                         | <u>\$ 791,771</u> | <u>\$ 483,992</u>       | <u>\$ 212,138</u> | <u>\$ 9,842</u>                    | <u>\$ 15,592</u>                 | <u>\$ 67,149</u>               |

SULLIVAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

|   | Probation<br>Transfer<br>Fee | Recorder<br>Perpetuation | User<br>Fee | Health<br>Maintenance | Pre-Trial | Casa<br>Court<br>App<br>Sp<br>Advocate | County<br>Misdemeanant |
|---|------------------------------|--------------------------|-------------|-----------------------|-----------|--|------------------------|
| Cash and investments - beginning                      | \$ -                         | \$ 136,135               | \$ 47,763   | \$ 55,020             | \$ 9,338  | \$ 1                                   | \$ 19,809              |
| Receipts:   |                              |                          |             |                       |           |  |                        |
| Taxes   | -                            | -                        | -           | -                     | -         | -                                      | -                      |
| Licenses and permits                                  | -                            | -                        | -           | -                     | -         | -                                      | -                      |
| Intergovernmental                                     | -                            | -                        | -           | -                     | -         | -                                      | -                      |
| Charges for services                                  | -                            | -                        | -           | -                     | -         | -                                      | -                      |
| Fines and forfeits                                    | 1,498                        | 43,367                   | 12,411      | -                     | 10,587    | -                                      | -                      |
| Other receipts  | -                            | 106                      | -           | 33,139                | -         | -                                      | 20,298                 |
| Total receipts  | 1,498                        | 43,473                   | 12,411      | 33,139                | 10,587    | -                                      | 20,298                 |
| Disbursements:  |                              |                          |             |                       |           |  |                        |
| Personal services                                     | -                            | 19,812                   | -           | 21,137                | 14,533    | -                                      | -                      |
| Supplies  | -                            | -                        | -           | -                     | -         | -                                      | -                      |
| Other services and charges                            | -                            | -                        | -           | -                     | -         | -                                      | -                      |
| Capital outlay  | -                            | -                        | -           | -                     | -         | -                                      | 12,224                 |
| Other disbursements                                   | 1,498                        | 22,428                   | 6,627       | 1,840                 | -         | -                                      | -                      |
| Total disbursements                                   | 1,498                        | 42,240                   | 6,627       | 22,977                | 14,533    | -                                      | 12,224                 |
| Excess (deficiency) of receipts over<br>disbursements | -                            | 1,233                    | 5,784       | 10,162                | (3,946)   | -                                      | 8,074                  |
| Cash and investments - ending                         | \$ -                         | \$ 137,368               | \$ 53,547   | \$ 65,182             | \$ 5,392  | \$ 1                                   | \$ 27,883              |

SULLIVAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

|   | Supplemental<br>Public<br>Defender | Clerk's<br>Title<br>Iv-D<br>New | Township<br>Assistance | Surveyor<br>Perpetuation | Jury<br>Fees | Veteran<br>Van<br>Donation | Ambulance<br>Donation<br>Fund |
|---|------------------------------------|---------------------------------|------------------------|--------------------------|--------------|----------------------------|-------------------------------|
| Cash and investments - beginning                      | \$ 31,862                          | \$ 15,914                       | \$ -                   | \$ 18,723                | \$ 28,229    | \$ -                       | \$ 13,664                     |
| Receipts:   |                                    |                                 |                        |                          |              |                            |                               |
| Taxes   | -                                  | -                               | 118,098                | -                        | -            | -                          | -                             |
| Licenses and permits                                  | -                                  | -                               | -                      | -                        | -            | -                          | -                             |
| Intergovernmental                                     | -                                  | -                               | 11,827                 | -                        | -            | -                          | -                             |
| Charges for services                                  | -                                  | -                               | -                      | -                        | -            | -                          | -                             |
| Fines and forfeits                                    | -                                  | -                               | -                      | 5,440                    | 7,100        | -                          | -                             |
| Other receipts  | 16,173                             | 11,512                          | -                      | -                        | 91           | 7,000                      | 1,101                         |
| Total receipts  | 16,173                             | 11,512                          | 129,925                | 5,440                    | 7,191        | 7,000                      | 1,101                         |
| Disbursements:  |                                    |                                 |                        |                          |              |                            |                               |
| Personal services                                     | 2,148                              | -                               | -                      | -                        | 12,074       | -                          | -                             |
| Supplies  | -                                  | -                               | -                      | -                        | 754          | -                          | -                             |
| Other services and charges                            | -                                  | -                               | -                      | -                        | -            | -                          | -                             |
| Capital outlay  | -                                  | -                               | -                      | -                        | -            | -                          | -                             |
| Other disbursements                                   | 20,970                             | 8,512                           | 129,925                | -                        | -            | 7,000                      | 11,457                        |
| Total disbursements                                   | 23,118                             | 8,512                           | 129,925                | -                        | 12,828       | 7,000                      | 11,457                        |
| Excess (deficiency) of receipts over<br>disbursements | (6,945)                            | 3,000                           | -                      | 5,440                    | (5,637)      | -                          | (10,356)                      |
| Cash and investments - ending                         | \$ 24,917                          | \$ 18,914                       | \$ -                   | \$ 24,163                | \$ 22,592    | \$ -                       | \$ 3,308                      |

SULLIVAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

|   | Clock<br>Repair<br>Donation<br>Fund | Com<br>Emer<br>Response<br>Team<br>Sub | Election<br>Non<br>Reverting<br>Sec<br>102 | Health<br>Bio<br>Terrorism | Pandemic<br>Assessment | Hmgp<br>1573<br>Grant | Pleasantville<br>Community<br>Found |
|---|-------------------------------------|--|--|----------------------------|------------------------|-----------------------|-------------------------------------|
| Cash and investments - beginning                      | \$ -                                | \$ 2,531                               | \$ 1,194                                   | \$ 25,824                  | \$ 1,889               | \$ -                  | \$ 18                               |
| Receipts:   |                                     |  |  |                            |                        |                       |                                     |
| Taxes   | -                                   | -                                      | -  | -                          | -                      | -                     | -                                   |
| Licenses and permits                                  | -                                   | -                                      | -  | -                          | -                      | -                     | -                                   |
| Intergovernmental                                     | -                                   | -                                      | -  | -                          | -                      | -                     | -                                   |
| Charges for services                                  | -                                   | -                                      | -  | -                          | -                      | -                     | -                                   |
| Fines and forfeits                                    | -                                   | -                                      | -  | -                          | -                      | -                     | -                                   |
| Other receipts  | 6,772                               | -                                      | -  | -                          | -                      | 25,575                | -                                   |
| Total receipts  | 6,772                               | -                                      | -  | -                          | -                      | 25,575                | -                                   |
| Disbursements:  |                                     |  |  |                            |                        |                       |                                     |
| Personal services                                     | -                                   | -                                      | -  | -                          | -                      | -                     | -                                   |
| Supplies  | -                                   | -                                      | -  | -                          | -                      | -                     | -                                   |
| Other services and charges                            | -                                   | -                                      | -  | -                          | -                      | -                     | -                                   |
| Capital outlay  | -                                   | -                                      | -  | -                          | -                      | -                     | -                                   |
| Other disbursements                                   | -                                   | -                                      | -  | 10,225                     | -                      | 25,575                | 18                                  |
| Total disbursements                                   | -                                   | -                                      | -  | 10,225                     | -                      | 25,575                | 18                                  |
| Excess (deficiency) of receipts over<br>disbursements | 6,772                               | -                                      | -  | (10,225)                   | -                      | -                     | (18)                                |
| Cash and investments - ending                         | \$ 6,772                            | \$ 2,531                               | \$ 1,194                                   | \$ 15,599                  | \$ 1,889               | \$ -                  | \$ -                                |

SULLIVAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

|  | Aviation<br>Rotary | Gill<br>Township<br>Levee | Island<br>Levee | J<br>W<br>Adams | Niblack<br>Levee<br>Repair | Niblack<br>Maintenance | Rainy<br>Day<br>Fund |
|--|--------------------|---------------------------|-----------------|-----------------|----------------------------|------------------------|----------------------|
| Cash and investments - beginning                   | \$ 49,277          | \$ -                      | \$ -            | \$ -            | \$ -                       | \$ -                   | \$ 1,216,011         |
| Receipts:  |                    |                           |                 |                 |                            |                        |                      |
| Taxes  | -                  | 171,446                   | 54,910          | 49              | 3,424                      | 1,998                  | 89,008               |
| Licenses and permits                               | -                  | -                         | -               | -               | -                          | -                      | -                    |
| Intergovernmental                                  | -                  | -                         | -               | -               | -                          | -                      | -                    |
| Charges for services                               | -                  | -                         | -               | -               | -                          | -                      | -                    |
| Fines and forfeits                                 | 80,442             | -                         | -               | -               | -                          | -                      | -                    |
| Other receipts                                     | -                  | -                         | -               | -               | -                          | -                      | 29,177               |
| Total receipts                                     | <u>80,442</u>      | <u>171,446</u>            | <u>54,910</u>   | <u>49</u>       | <u>3,424</u>               | <u>1,998</u>           | <u>118,185</u>       |
| Disbursements:                                     |                    |                           |                 |                 |                            |                        |                      |
| Personal services                                  | -                  | -                         | -               | -               | -                          | -                      | -                    |
| Supplies   | -                  | -                         | -               | -               | -                          | -                      | -                    |
| Other services and charges                         | -                  | -                         | -               | -               | -                          | -                      | 84,233               |
| Capital outlay                                     | -                  | -                         | -               | -               | -                          | -                      | 130,000              |
| Other disbursements                                | 97,781             | 171,446                   | 54,910          | 49              | 3,424                      | 1,998                  | -                    |
| Total disbursements                                | <u>97,781</u>      | <u>171,446</u>            | <u>54,910</u>   | <u>49</u>       | <u>3,424</u>               | <u>1,998</u>           | <u>214,233</u>       |
| Excess (deficiency) of receipts over disbursements | <u>(17,339)</u>    | <u>-</u>                  | <u>-</u>        | <u>-</u>        | <u>-</u>                   | <u>-</u>               | <u>(96,048)</u>      |
| Cash and investments - ending                      | <u>\$ 31,938</u>   | <u>\$ -</u>               | <u>\$ -</u>     | <u>\$ -</u>     | <u>\$ -</u>                | <u>\$ -</u>            | <u>\$ 1,119,963</u>  |

SULLIVAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

|   | Sales<br>Disclosure | Law<br>Enforcement<br>Fund | Infraction<br>Deferral | Drug<br>Interdiction<br>Fund | Sweta<br>Excise<br>Tax<br>Allocation | Riverboat<br>Revenue<br>Sharing | County<br>Cedit |
|---|---------------------|----------------------------|------------------------|------------------------------|--------------------------------------|---------------------------------|-----------------|
| Cash and investments - beginning                      | \$ 305              | \$ 75,940                  | \$ 56,316              | \$ -                         | \$ -                                 | \$ -                            | \$ 389,227      |
| Receipts:   |                     |                            |                        |                              |                                      |                                 |                 |
| Taxes   | -                   | -                          | -                      | -                            | -                                    | -                               | 565,954         |
| Licenses and permits                                  | -                   | -                          | -                      | -                            | -                                    | -                               | -               |
| Intergovernmental                                     | -                   | -                          | -                      | -                            | 51,952                               | -                               | -               |
| Charges for services                                  | -                   | -                          | -                      | -                            | -                                    | -                               | -               |
| Fines and forfeits                                    | 2,495               | -                          | 109,476                | 2,600                        | -                                    | -                               | -               |
| Other receipts  | -                   | -                          | 1,702                  | -                            | -                                    | 136,119                         | -               |
| Total receipts  | 2,495               | -                          | 111,178                | 2,600                        | 51,952                               | 136,119                         | 565,954         |
| Disbursements:  |                     |                            |                        |                              |                                      |                                 |                 |
| Personal services                                     | -                   | 9                          | 115,298                | -                            | -                                    | -                               | -               |
| Supplies  | -                   | -                          | 5,432                  | -                            | -                                    | -                               | 371,532         |
| Other services and charges                            | -                   | 12,925                     | 24,348                 | -                            | -                                    | -                               | 105,364         |
| Capital outlay  | -                   | -                          | 262                    | -                            | -                                    | -                               | 92,406          |
| Other disbursements                                   | 2,250               | -                          | -                      | -                            | 51,952                               | 136,119                         | 9,500           |
| Total disbursements                                   | 2,250               | 12,934                     | 145,340                | -                            | 51,952                               | 136,119                         | 578,802         |
| Excess (deficiency) of receipts over<br>disbursements | 245                 | (12,934)                   | (34,162)               | 2,600                        | -                                    | -                               | (12,848)        |
| Cash and investments - ending                         | \$ 550              | \$ 63,006                  | \$ 22,154              | \$ 2,600                     | \$ -                                 | \$ -                            | \$ 376,379      |

SULLIVAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

|  | Victim<br>Advocacy | Community<br>Corrections | Tobacco<br>Settlement | H1-N1<br>Grant     | Sullivan<br>Co<br>Community<br>Foundation | Excess<br>Levee<br>Per<br>Dlcf | Energy<br>Grant<br>Area<br>2<br>(Round 1) |
|--|--------------------|--------------------------|-----------------------|--------------------|---|--------------------------------|---|
| Cash and investments - beginning                   | \$ (11,889)        | \$ -                     | \$ 59,796             | \$ 2,112           | \$ 365                                    | \$ -                           | \$ -                                      |
| Receipts:  |                    |                          |                       |                    |   |                                |   |
| Taxes  | -                  | -                        | -                     | -                  | -   | -                              | -   |
| Licenses and permits                               | -                  | -                        | -                     | -                  | -   | -                              | -   |
| Intergovernmental                                  | -                  | -                        | -                     | -                  | -   | -                              | -   |
| Charges for services                               | -                  | -                        | -                     | -                  | -   | -                              | -   |
| Fines and forfeits                                 | -                  | -                        | -                     | -                  | -   | -                              | -   |
| Other receipts                                     | 29,730             | -                        | 17,347                | 5,600              | -   | 13,806                         | 15,188                                    |
| Total receipts                                     | <u>29,730</u>      | <u>-</u>                 | <u>17,347</u>         | <u>5,600</u>       | <u>-</u>                                  | <u>13,806</u>                  | <u>15,188</u>                             |
| Disbursements:                                     |                    |                          |                       |                    |   |                                |   |
| Personal services                                  | 24,263             | 3,726                    | -                     | -                  | -   | -                              | -   |
| Supplies   | -                  | -                        | -                     | -                  | -   | -                              | -   |
| Other services and charges                         | -                  | -                        | -                     | 249                | -   | -                              | -   |
| Capital outlay                                     | -                  | -                        | -                     | -                  | -   | -                              | -   |
| Other disbursements                                | -                  | -                        | 19,000                | 37,644             | -   | -                              | 22,048                                    |
| Total disbursements                                | <u>24,263</u>      | <u>3,726</u>             | <u>19,000</u>         | <u>37,893</u>      | <u>-</u>                                  | <u>-</u>                       | <u>22,048</u>                             |
| Excess (deficiency) of receipts over disbursements | <u>5,467</u>       | <u>(3,726)</u>           | <u>(1,653)</u>        | <u>(32,293)</u>    | <u>-</u>                                  | <u>13,806</u>                  | <u>(6,860)</u>                            |
| Cash and investments - ending                      | <u>\$ (6,422)</u>  | <u>\$ (3,726)</u>        | <u>\$ 58,143</u>      | <u>\$ (30,181)</u> | <u>\$ 365</u>                             | <u>\$ 13,806</u>               | <u>\$ (6,860)</u>                         |

SULLIVAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

|   | Energy<br>Grant<br>Area<br>3<br>( Round 1) | 2009<br>Hava<br>Poling<br>Place<br>Grant | Letpp<br>Grant<br>(2007) | Bioterrism<br>Prepare/Response<br>Gr | Common<br>School | County<br>Id<br>Protection<br>Fund | Operation<br>Pull<br>Over |
|---|--|--|--------------------------|--------------------------------------|------------------|------------------------------------|---------------------------|
| Cash and investments - beginning                      | \$ -                                       | \$ -                                     | \$ -                     | \$ 100                               | \$ 3,008         | \$ 35,386                          | \$ 58                     |
| Receipts:   |  |  |                          |                                      |                  |                                    |                           |
| Taxes   | -  | -  | -                        | -                                    | -                | -                                  | -                         |
| Licenses and permits                                  | -  | -  | -                        | -                                    | -                | -                                  | -                         |
| Intergovernmental                                     | -  | -  | -                        | -                                    | -                | -                                  | -                         |
| Charges for services                                  | -  | -  | -                        | -                                    | -                | -                                  | -                         |
| Fines and forfeits                                    | -  | -  | -                        | -                                    | -                | 7,526                              | 1,334                     |
| Other receipts  | 156,310                                    | 2,268                                    | 14,735                   | -                                    | -                | -                                  | 3,665                     |
| Total receipts  | 156,310                                    | 2,268                                    | 14,735                   | -                                    | -                | 7,526                              | 4,999                     |
| Disbursements:  |  |  |                          |                                      |                  |                                    |                           |
| Personal services                                     | -  | -  | -                        | -                                    | -                | -                                  | 4,844                     |
| Supplies  | -  | -  | -                        | -                                    | -                | -                                  | -                         |
| Other services and charges                            | 98,578                                     | -  | -                        | -                                    | -                | -                                  | -                         |
| Capital outlay  | -  | -  | -                        | -                                    | -                | -                                  | -                         |
| Other disbursements                                   | 65,452                                     | 2,268                                    | 14,735                   | 11,354                               | -                | -                                  | 150                       |
| Total disbursements                                   | 164,030                                    | 2,268                                    | 14,735                   | 11,354                               | -                | -                                  | 4,994                     |
| Excess (deficiency) of receipts over<br>disbursements | (7,720)                                    | -  | -                        | (11,354)                             | -                | 7,526                              | 5                         |
| Cash and investments - ending                         | \$ (7,720)                                 | \$ -                                     | \$ -                     | \$ (11,254)                          | \$ 3,008         | \$ 42,912                          | \$ 63                     |

SULLIVAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

|   | Utility<br>Easement<br>Fee | Foundtion<br>Grant<br>Psf1-0-096<br>09 | 911<br>Wireless | Prosecutor's<br>Title<br>Iv-D<br>New | Circuit<br>Court<br>Bail<br>Bond | Superior<br>Court<br>Bail<br>Bond | Probation<br>Administration<br>Fee |
|---|----------------------------|--|-----------------|--------------------------------------|----------------------------------|-----------------------------------|------------------------------------|
| Cash and investments - beginning                      | \$ -                       | \$ -                                   | \$ 230,602      | \$ 52,084                            | \$ 15,382                        | \$ 62,499                         | \$ -                               |
| Receipts:   |                            |  |                 |                                      |                                  |                                   |                                    |
| Taxes   | -                          | -                                      | -               | -                                    | -                                | -                                 | -                                  |
| Licenses and permits                                  | -                          | -                                      | -               | -                                    | -                                | -                                 | -                                  |
| Intergovernmental                                     | -                          | -                                      | 94,444          | -                                    | -                                | -                                 | -                                  |
| Charges for services                                  | -                          | -                                      | -               | -                                    | -                                | -                                 | -                                  |
| Fines and forfeits                                    | 10                         | -                                      | -               | -                                    | 3,830                            | 8,325                             | 19,762                             |
| Other receipts  | -                          | 3,572                                  | 6,334           | 15,975                               | -                                | -                                 | -                                  |
| Total receipts  | 10                         | 3,572                                  | 100,778         | 15,975                               | 3,830                            | 8,325                             | 19,762                             |
| Disbursements:  |                            |  |                 |                                      |                                  |                                   |                                    |
| Personal services                                     | -                          | -                                      | 93,475          | -                                    | -                                | -                                 | -                                  |
| Supplies  | -                          | -                                      | -               | -                                    | -                                | -                                 | -                                  |
| Other services and charges                            | -                          | -                                      | 11,534          | -                                    | -                                | -                                 | -                                  |
| Capital outlay  | -                          | 1,052                                  | -               | -                                    | -                                | -                                 | -                                  |
| Other disbursements                                   | -                          | 2,520                                  | -               | 4,083                                | 15,650                           | 7,200                             | 19,762                             |
| Total disbursements                                   | -                          | 3,572                                  | 105,009         | 4,083                                | 15,650                           | 7,200                             | 19,762                             |
| Excess (deficiency) of receipts over<br>disbursements | 10                         | -                                      | (4,231)         | 11,892                               | (11,820)                         | 1,125                             | -                                  |
| Cash and investments - ending                         | \$ 10                      | \$ -                                   | \$ 226,371      | \$ 63,976                            | \$ 3,562                         | \$ 63,624                         | \$ -                               |

SULLIVAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

|   | Redevelopment<br>Commission | Allocation<br>Fund | Court<br>Improvement<br>Plan<br>Grant | Aviation<br>Construction | Indiana<br>Youth<br>Aviation<br>Grant | Sex<br>&<br>Violent<br>Offender<br>Fund | Shelburn<br>Storm<br>Water<br>Liens |
|---|-----------------------------|--------------------|---------------------------------------|--------------------------|---------------------------------------|---|-------------------------------------|
| Cash and investments - beginning                      | \$ 11,002                   | \$ 33,344          | \$ 10,961                             | \$ 34,056                | \$ 1,500                              | \$ 7,291                                | \$ -                                |
| Receipts:   |                             |                    |                                       |                          |                                       |   |                                     |
| Taxes   | -                           | 19,495             | -                                     | -                        | -                                     | -                                       | 2,714                               |
| Licenses and permits                                  | -                           | -                  | -                                     | -                        | -                                     | -                                       | -                                   |
| Intergovernmental                                     | -                           | -                  | -                                     | 44,934                   | -                                     | -                                       | -                                   |
| Charges for services                                  | -                           | -                  | -                                     | -                        | -                                     | -                                       | -                                   |
| Fines and forfeits                                    | -                           | -                  | -                                     | -                        | -                                     | 1,245                                   | -                                   |
| Other receipts  | 4,000                       | -                  | 8,156                                 | 20,371                   | -                                     | -                                       | -                                   |
| Total receipts  | 4,000                       | 19,495             | 8,156                                 | 65,305                   | -                                     | 1,245                                   | 2,714                               |
| Disbursements:  |                             |                    |                                       |                          |                                       |   |                                     |
| Personal services                                     | -                           | -                  | -                                     | -                        | -                                     | -                                       | -                                   |
| Supplies  | 208                         | -                  | -                                     | -                        | -                                     | -                                       | -                                   |
| Other services and charges                            | 3,297                       | -                  | -                                     | -                        | -                                     | -                                       | -                                   |
| Capital outlay  | -                           | -                  | -                                     | -                        | -                                     | -                                       | -                                   |
| Other disbursements                                   | -                           | 3,000              | 16,606                                | 75,934                   | -                                     | 423                                     | 2,714                               |
| Total disbursements                                   | 3,505                       | 3,000              | 16,606                                | 75,934                   | -                                     | 423                                     | 2,714                               |
| Excess (deficiency) of receipts over<br>disbursements | 495                         | 16,495             | (8,450)                               | (10,629)                 | -                                     | 822                                     | -                                   |
| Cash and investments - ending                         | \$ 11,497                   | \$ 49,839          | \$ 2,511                              | \$ 23,427                | \$ 1,500                              | \$ 8,113                                | \$ -                                |

SULLIVAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

|  | Cum'L<br>Capital<br>Development | Cumulative<br>Bridge | Extension<br>Relocation<br>Donation | Police<br>Pension<br>Trust<br>Fund | Congressional<br>School<br>Principal | City<br>&<br>Town<br>Court<br>Costs | Coroner<br>Perpetuation |
|--|---------------------------------|----------------------|-------------------------------------|------------------------------------|--------------------------------------|-------------------------------------|-------------------------|
| Cash and investments - beginning                   | \$ -                            | \$ 474,249           | \$ -                                | \$ 1,586                           | \$ 15,462                            | \$ 12,147                           | \$ 133                  |
| Receipts:  |                                 |                      |                                     |                                    |                                      |                                     |                         |
| Taxes  | 11,262                          | 305,969              | -                                   | -                                  | -                                    | -                                   | -                       |
| Licenses and permits                               | -                               | -                    | -                                   | -                                  | -                                    | -                                   | -                       |
| Intergovernmental                                  | 1,815                           | 26,309               | -                                   | -                                  | -                                    | -                                   | -                       |
| Charges for services                               | -                               | -                    | -                                   | -                                  | -                                    | -                                   | -                       |
| Fines and forfeits                                 | -                               | -                    | -                                   | -                                  | -                                    | -                                   | -                       |
| Other receipts                                     | -                               | 34,518               | 21,463                              | 14,157                             | 293                                  | 11,314                              | 2,284                   |
| Total receipts                                     | <u>13,077</u>                   | <u>366,796</u>       | <u>21,463</u>                       | <u>14,157</u>                      | <u>293</u>                           | <u>11,314</u>                       | <u>2,284</u>            |
| Disbursements:                                     |                                 |                      |                                     |                                    |                                      |                                     |                         |
| Personal services                                  | -                               | 122,469              | -                                   | -                                  | -                                    | -                                   | -                       |
| Supplies   | -                               | 303,186              | -                                   | -                                  | -                                    | -                                   | -                       |
| Other services and charges                         | -                               | -                    | -                                   | -                                  | -                                    | -                                   | -                       |
| Capital outlay                                     | -                               | 7,064                | -                                   | -                                  | -                                    | -                                   | -                       |
| Other disbursements                                | 13,077                          | 17                   | 21,463                              | 14,814                             | -                                    | 22,662                              | 2,226                   |
| Total disbursements                                | <u>13,077</u>                   | <u>432,736</u>       | <u>21,463</u>                       | <u>14,814</u>                      | <u>-</u>                             | <u>22,662</u>                       | <u>2,226</u>            |
| Excess (deficiency) of receipts over disbursements | <u>-</u>                        | <u>(65,940)</u>      | <u>-</u>                            | <u>(657)</u>                       | <u>293</u>                           | <u>(11,348)</u>                     | <u>58</u>               |
| Cash and investments - ending                      | <u>\$ -</u>                     | <u>\$ 408,309</u>    | <u>\$ -</u>                         | <u>\$ 929</u>                      | <u>\$ 15,755</u>                     | <u>\$ 799</u>                       | <u>\$ 191</u>           |

SULLIVAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

|   | Congressional<br>School<br>Interest | Shelburn<br>Nuisance<br>Liens<br>&<br>Fees | Surplus<br>Tax<br>Sale | Tax<br>Sale<br>Redemption | Surplus<br>Tax | Refund<br>Due<br>State | State<br>Fines<br>&<br>Forfeitures |
|---|-------------------------------------|--|------------------------|---------------------------|----------------|------------------------|------------------------------------|
| Cash and investments - beginning                      | \$ 11,383                           | \$ -                                       | \$ 223,417             | \$ 6,183                  | \$ 46,999      | \$ -                   | \$ 1,900                           |
| Receipts:   |                                     |  |                        |                           |                |                        |                                    |
| Taxes   | -                                   | -  | -                      | -                         | -              | -                      | -                                  |
| Licenses and permits                                  | -                                   | -  | -                      | -                         | -              | -                      | -                                  |
| Intergovernmental                                     | -                                   | -  | -                      | -                         | -              | -                      | -                                  |
| Charges for services                                  | -                                   | -  | -                      | -                         | -              | -                      | -                                  |
| Fines and forfeits                                    | -                                   | -  | -                      | -                         | -              | -                      | -                                  |
| Other receipts  | -                                   | 8,313                                      | 114,157                | 76,976                    | 27,706         | 566,471                | 11,850                             |
| Total receipts  | -                                   | 8,313                                      | 114,157                | 76,976                    | 27,706         | 566,471                | 11,850                             |
| Disbursements:  |                                     |  |                        |                           |                |                        |                                    |
| Personal services                                     | -                                   | -  | -                      | -                         | -              | -                      | -                                  |
| Supplies  | -                                   | -  | -                      | -                         | -              | -                      | -                                  |
| Other services and charges                            | -                                   | -  | -                      | -                         | -              | -                      | -                                  |
| Capital outlay  | -                                   | -  | -                      | -                         | -              | -                      | -                                  |
| Other disbursements                                   | 619                                 | 8,313                                      | 196,496                | 78,652                    | 24,197         | 566,471                | 11,209                             |
| Total disbursements                                   | 619                                 | 8,313                                      | 196,496                | 78,652                    | 24,197         | 566,471                | 11,209                             |
| Excess (deficiency) of receipts over<br>disbursements | (619)                               | -  | (82,339)               | (1,676)                   | 3,509          | -                      | 641                                |
| Cash and investments - ending                         | \$ 10,764                           | \$ -                                       | \$ 141,078             | \$ 4,507                  | \$ 50,508      | \$ -                   | \$ 2,541                           |

SULLIVAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

|  | Shelburn<br>Sewer<br>Liens | Overweight<br>Vehicle<br>Fines | Road<br>Closure  | Infraction<br>Judgements | Inheritance<br>Tax | Final<br>1001-2007<br>2008<br>Ptrc<br>& Hs | Sale<br>Of<br>County<br>Owned<br>Property |
|--|----------------------------|--------------------------------|------------------|--------------------------|--------------------|--|---|
| Cash and investments - beginning                   | \$ -                       | \$ 57                          | \$ 2,000         | \$ 2,771                 | \$ 211,904         | \$ -                                       | \$ 25,662                                 |
| Receipts:  |                            |                                |                  |                          |                    |  |   |
| Taxes  | -                          | -                              | -                | -                        | -                  | -  | -   |
| Licenses and permits                               | -                          | -                              | -                | -                        | -                  | -  | -   |
| Intergovernmental                                  | -                          | -                              | -                | -                        | -                  | -  | -   |
| Charges for services                               | -                          | -                              | -                | -                        | -                  | -  | -   |
| Fines and forfeits                                 | -                          | -                              | -                | -                        | -                  | -  | -   |
| Other receipts                                     | 1,498                      | 615                            | 25,000           | 40,851                   | 771,254            | 61,766                                     | -   |
| Total receipts                                     | <u>1,498</u>               | <u>615</u>                     | <u>25,000</u>    | <u>40,851</u>            | <u>771,254</u>     | <u>61,766</u>                              | <u>-</u>                                  |
| Disbursements:                                     |                            |                                |                  |                          |                    |  |   |
| Personal services                                  | -                          | -                              | -                | -                        | -                  | -  | -   |
| Supplies   | -                          | -                              | -                | -                        | -                  | -  | -   |
| Other services and charges                         | -                          | -                              | -                | -                        | -                  | -  | -   |
| Capital outlay                                     | -                          | -                              | -                | -                        | -                  | -  | -   |
| Other disbursements                                | 1,498                      | 672                            | -                | 40,291                   | 593,410            | 61,766                                     | 500                                       |
| Total disbursements                                | <u>1,498</u>               | <u>672</u>                     | <u>-</u>         | <u>40,291</u>            | <u>593,410</u>     | <u>61,766</u>                              | <u>500</u>                                |
| Excess (deficiency) of receipts over disbursements | <u>-</u>                   | <u>(57)</u>                    | <u>25,000</u>    | <u>560</u>               | <u>177,844</u>     | <u>-</u>                                   | <u>(500)</u>                              |
| Cash and investments - ending                      | <u>\$ -</u>                | <u>\$ -</u>                    | <u>\$ 27,000</u> | <u>\$ 3,331</u>          | <u>\$ 389,748</u>  | <u>\$ -</u>                                | <u>\$ 25,162</u>                          |

SULLIVAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

|  | Bank<br>Transfer | Payroll          | Health<br>Benefits  | Special<br>Death<br>Benefits | Education<br>Plate | Cedit<br>Distribution | Certificate<br>Sale<br>Receipts |
|--|------------------|------------------|---------------------|------------------------------|--------------------|-----------------------|---------------------------------|
| Cash and investments - beginning                   | \$ -             | \$ (5,732)       | \$ 3,148,771        | \$ 115                       | \$ (750)           | \$ 2                  | \$ -                            |
| Receipts:  |                  |                  |                     |                              |                    |                       |                                 |
| Taxes  | -                | -                | -                   | -                            | -                  | -                     | -                               |
| Licenses and permits                               | -                | -                | -                   | -                            | -                  | -                     | -                               |
| Intergovernmental                                  | -                | -                | -                   | -                            | -                  | -                     | -                               |
| Charges for services                               | -                | -                | -                   | -                            | -                  | -                     | -                               |
| Fines and forfeits                                 | -                | -                | -                   | -                            | -                  | -                     | -                               |
| Other receipts                                     | 3,098,606        | 1,228,444        | 1,393,633           | 1,515                        | 975                | 1,150,339             | 14,132                          |
| Total receipts                                     | <u>3,098,606</u> | <u>1,228,444</u> | <u>1,393,633</u>    | <u>1,515</u>                 | <u>975</u>         | <u>1,150,339</u>      | <u>14,132</u>                   |
| Disbursements:                                     |                  |                  |                     |                              |                    |                       |                                 |
| Personal services                                  | -                | 14,427           | -                   | -                            | -                  | -                     | -                               |
| Supplies   | -                | -                | -                   | -                            | -                  | -                     | -                               |
| Other services and charges                         | -                | -                | -                   | -                            | -                  | -                     | -                               |
| Capital outlay                                     | -                | -                | -                   | -                            | -                  | -                     | -                               |
| Other disbursements                                | 3,098,606        | 1,192,555        | 1,401,351           | 1,505                        | -                  | 1,150,341             | 12,645                          |
| Total disbursements                                | <u>3,098,606</u> | <u>1,206,982</u> | <u>1,401,351</u>    | <u>1,505</u>                 | <u>-</u>           | <u>1,150,341</u>      | <u>12,645</u>                   |
| Excess (deficiency) of receipts over disbursements | <u>-</u>         | <u>21,462</u>    | <u>(7,718)</u>      | <u>10</u>                    | <u>975</u>         | <u>(2)</u>            | <u>1,487</u>                    |
| Cash and investments - ending                      | <u>\$ -</u>      | <u>\$ 15,730</u> | <u>\$ 3,141,053</u> | <u>\$ 125</u>                | <u>\$ 225</u>      | <u>\$ -</u>           | <u>\$ 1,487</u>                 |

SULLIVAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

|   | Tourism   | Financial<br>Institution | Wheel<br>Tax | Surtax  | Mortgage<br>Fee<br>/<br>State | Child<br>Restraint<br>Violation | Commercial<br>Vehicle<br>Excise<br>Cvet |
|---|-----------|--------------------------|--------------|---------|-------------------------------|---------------------------------|---|
| Cash and investments - beginning                      | \$ 33,694 | \$ -                     | \$ -         | \$ 249  | \$ 205                        | \$ -                            | \$ -                                    |
| Receipts:   |           |                          |              |         |                               |                                 |   |
| Taxes   | -         | -                        | -            | -       | -                             | -                               | -                                       |
| Licenses and permits                                  | -         | -                        | -            | -       | -                             | -                               | -                                       |
| Intergovernmental                                     | -         | -                        | -            | -       | -                             | -                               | -                                       |
| Charges for services                                  | -         | -                        | -            | -       | -                             | -                               | -                                       |
| Fines and forfeits                                    | -         | -                        | -            | -       | -                             | -                               | -                                       |
| Other receipts  | 23,882    | 79,416                   | 84,808       | 294,246 | 1,518                         | 140                             | 115,474                                 |
| Total receipts  | 23,882    | 79,416                   | 84,808       | 294,246 | 1,518                         | 140                             | 115,474                                 |
| Disbursements:  |           |                          |              |         |                               |                                 |   |
| Personal services                                     | 5,248     | -                        | -            | -       | -                             | -                               | -                                       |
| Supplies  | 1,434     | -                        | -            | -       | -                             | -                               | -                                       |
| Other services and charges                            | 10,790    | -                        | -            | -       | -                             | -                               | -                                       |
| Capital outlay  | -         | -                        | -            | -       | -                             | -                               | -                                       |
| Other disbursements                                   | -         | 79,416                   | 84,808       | 294,495 | 1,603                         | 130                             | 115,474                                 |
| Total disbursements                                   | 17,472    | 79,416                   | 84,808       | 294,495 | 1,603                         | 130                             | 115,474                                 |
| Excess (deficiency) of receipts over<br>disbursements | 6,410     | -                        | -            | (249)   | (85)                          | 10                              | -                                       |
| Cash and investments - ending                         | \$ 40,104 | \$ -                     | \$ -         | \$ -    | \$ 120                        | \$ 10                           | \$ -                                    |

SULLIVAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

|   | Homestead<br>Credit<br>Rebate | Hea<br>1001<br>State<br>Hsc<br>2008 Distr | State's<br>Share<br>Of<br>Del<br>Tax/Pen | Busseron<br>Conservancy | After<br>Settlement<br>Collections<br>Treasurer's<br>Trust | Landfill<br>Closure | Probation       |
|---|-------------------------------|---|--|-------------------------|--|---------------------|-----------------|
| Cash and investments - beginning                      | \$ 53                         | \$ (507)                                  | \$ -                                     | \$ -                    | \$ 543,414   | \$ 376,901          | \$ -            |
| Receipts:   |                               |   |  |                         |  |                     |                 |
| Taxes   | -                             | -   | -  | -                       | -  | -                   | -               |
| Licenses and permits                                  | -                             | -   | -  | -                       | -  | -                   | -               |
| Intergovernmental                                     | -                             | -   | -  | -                       | -  | -                   | -               |
| Charges for services                                  | -                             | -   | -  | -                       | -  | -                   | -               |
| Fines and forfeits                                    | -                             | -   | -  | -                       | -  | -                   | -               |
| Other receipts  | -                             | 121,281                                   | 494                                      | 13,054,724              | 20,827,252   | 16,915              | 59,672          |
| Total receipts  | -                             | 121,281                                   | 494                                      | 13,054,724              | 20,827,252   | 16,915              | 59,672          |
| Disbursements:  |                               |   |  |                         |  |                     |                 |
| Personal services                                     | -                             | -   | -  | -                       | -  | -                   | -               |
| Supplies  | -                             | -   | -  | -                       | -  | -                   | -               |
| Other services and charges                            | -                             | -   | -  | -                       | -  | -                   | -               |
| Capital outlay  | -                             | -   | -  | -                       | -  | -                   | -               |
| Other disbursements                                   | -                             | 120,865                                   | 494                                      | 13,054,724              | 20,761,816   | 3,970               | 56,035          |
| Total disbursements                                   | -                             | 120,865                                   | 494                                      | 13,054,724              | 20,761,816   | 3,970               | 56,035          |
| Excess (deficiency) of receipts over<br>disbursements | -                             | 416                                       | -  | -                       | 65,436   | 12,945              | 3,637           |
| Cash and investments - ending                         | <u>\$ 53</u>                  | <u>\$ (91)</u>                            | <u>\$ -</u>                              | <u>\$ -</u>             | <u>\$ 608,850</u>  | <u>\$ 389,846</u>   | <u>\$ 3,637</u> |

SULLIVAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

|  | Sheriff's<br>Pension<br>Trust | Jail<br>Commissary | 4-H Building  | Airport         | Clerk's<br>Support | Clerk's<br>Trust  | Sheriff's<br>Inmate<br>Trust |
|--|-------------------------------|--------------------|---------------|-----------------|--------------------|-------------------|------------------------------|
| Cash and investments - beginning                   | \$ 884,622                    | \$ 15,081          | \$ 500        | \$ 8,403        | \$ 2,529           | \$ 376,028        | \$ 9,229                     |
| Receipts:  |                               |                    |               |                 |                    |                   |                              |
| Taxes  | -                             | -                  | -             | -               | -                  | -                 | -                            |
| Licenses and permits                               | -                             | -                  | -             | -               | -                  | -                 | -                            |
| Intergovernmental                                  | -                             | -                  | -             | -               | -                  | -                 | -                            |
| Charges for services                               | -                             | -                  | -             | -               | -                  | -                 | -                            |
| Fines and forfeits                                 | -                             | -                  | -             | -               | -                  | -                 | -                            |
| Other receipts                                     | 298,155                       | 143,036            | 5,275         | 129,511         | 556,753            | 1,948,424         | 159,162                      |
| Total receipts                                     | <u>298,155</u>                | <u>143,036</u>     | <u>5,275</u>  | <u>129,511</u>  | <u>556,753</u>     | <u>1,948,424</u>  | <u>159,162</u>               |
| Disbursements:                                     |                               |                    |               |                 |                    |                   |                              |
| Personal services                                  | -                             | -                  | -             | -               | -                  | -                 | -                            |
| Supplies   | -                             | -                  | -             | -               | -                  | -                 | -                            |
| Other services and charges                         | -                             | -                  | -             | -               | -                  | -                 | -                            |
| Capital outlay                                     | -                             | -                  | -             | -               | -                  | -                 | -                            |
| Other disbursements                                | 124,239                       | 146,044            | 4,875         | 129,854         | 555,215            | 1,813,565         | 157,852                      |
| Total disbursements                                | <u>124,239</u>                | <u>146,044</u>     | <u>4,875</u>  | <u>129,854</u>  | <u>555,215</u>     | <u>1,813,565</u>  | <u>157,852</u>               |
| Excess (deficiency) of receipts over disbursements | <u>173,916</u>                | <u>(3,008)</u>     | <u>400</u>    | <u>(343)</u>    | <u>1,538</u>       | <u>134,859</u>    | <u>1,310</u>                 |
| Cash and investments - ending                      | <u>\$ 1,058,538</u>           | <u>\$ 12,073</u>   | <u>\$ 900</u> | <u>\$ 8,060</u> | <u>\$ 4,067</u>    | <u>\$ 510,887</u> | <u>\$ 10,539</u>             |

SULLIVAN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

|  | Prosecutor      | Recorder    | Sheriff's<br>Trust | Sheriff<br>Canine | Sheriff<br>Coke | Totals               |
|--|-----------------|-------------|--------------------|-------------------|-----------------|----------------------|
| Cash and investments - beginning                   | \$ 5,489        | \$ (68)     | \$ 3,507           | \$ 42             | \$ 126          | \$ 14,056,331        |
| Receipts:  |                 |             |                    |                   |                 |                      |
| Taxes  | -               | -           | -                  | -                 | -               | 6,765,904            |
| Licenses and permits                               | -               | -           | -                  | -                 | -               | 16,488               |
| Intergovernmental                                  | -               | -           | -                  | -                 | -               | 2,954,514            |
| Charges for services                               | -               | -           | -                  | -                 | -               | 2,046,395            |
| Fines and forfeits                                 | -               | -           | -                  | -                 | -               | 680,216              |
| Other receipts                                     | -               | 108,027     | 518,058            | -                 | 195             | 48,689,272           |
| Total receipts                                     | -               | 108,027     | 518,058            | -                 | 195             | 61,152,789           |
| Disbursements:                                     |                 |             |                    |                   |                 |                      |
| Personal services                                  | -               | -           | -                  | -                 | -               | 7,201,735            |
| Supplies   | -               | -           | -                  | -                 | -               | 2,516,762            |
| Other services and charges                         | -               | -           | -                  | -                 | -               | 2,664,423            |
| Capital outlay                                     | -               | -           | -                  | -                 | -               | 613,487              |
| Other disbursements                                | -               | 107,959     | 511,642            | 42                | -               | 47,910,885           |
| Total disbursements                                | -               | 107,959     | 511,642            | 42                | -               | 60,907,292           |
| Excess (deficiency) of receipts over disbursements | -               | 68          | 6,416              | (42)              | 195             | 245,497              |
| Cash and investments - ending                      | <u>\$ 5,489</u> | <u>\$ -</u> | <u>\$ 9,923</u>    | <u>\$ -</u>       | <u>\$ 321</u>   | <u>\$ 14,301,828</u> |

SULLIVAN COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2010

The County has entered into the following debt:

| Description of Debt                 | Ending<br>Principal<br>Balance | Principal and<br>Interest Due<br>Within One<br>Year |
|-------------------------------------|--------------------------------|---|
| Governmental activities:            |                                |   |
| Capital leases:                     |                                |   |
| Highway Dura Patcher                | \$ 49,492                      | \$ 11,586   |
| Highway Caterpillar Wheel Excavator | 103,953                        | 29,971  |
| Highway Caterpillar Motor Graders   | 350,249                        | 41,200  |
| Highway Caterpillar Motor Grader    | 175,387                        | 20,600  |
| Highway Caterpillar Motor Grader    | 184,761                        | 19,985  |
| Sheriff Department's Police Vehicle | 20,761                         | 6,171   |
|                                     | <u>884,603</u>                 | <u>129,513</u>                                      |
| Total governmental activities debt  | <u>\$ 884,603</u>              | <u>\$ 129,513</u>                                   |

SULLIVAN COUNTY  
OTHER REPORTS

The report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Auditor  
County Treasurer

SULLIVAN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 21, 2011, with Brenda Howard, Auditor; Tim Abrams, President of the Board of County Commissioners; and Duane Wampler, President of the County Council. Our examination disclosed no material items that warrant comment at this time.