

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
RUSH COUNTY, INDIANA  
January 1, 2011 to December 31, 2011



**FILED**  
08/31/2012



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Deborah C. Adams	01-01-09 to 12-31-12
Treasurer	Mary Ann Beard	01-01-09 to 12-31-12
Clerk	Deborah Richardson	01-01-09 to 12-31-12
Sheriff	Jeffrey Sherwood	01-01-09 to 12-31-12
Recorder	Sally Niedenthal	01-01-09 to 12-31-12
President of the Board of County Commissioners	Thomas H. Barnes	01-01-11 to 12-31-12
President of the County Council	Norman L. Winkler Gerald Mohr	01-01-11 to 12-31-11 01-01-12 to 12-31-12



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF RUSH COUNTY, INDIANA

We have audited the accompanying financial statement of Rush County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit 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, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated August 1, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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 audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables, Schedule of Leases and Debt, and Schedule of Capital Assets are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of 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, Board of County Commissioners, others within the entity, federal awarding agencies, and pass-through entities 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

August 1, 2012



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF RUSH COUNTY, INDIANA

We have audited the financial statement of Rush County (County), for the year ended December 31, 2011, and have issued our report thereon dated August 1, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS  
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, others within the entity, federal awarding agencies, and pass-through entities 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

August 1, 2012

## 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.

RUSH COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
COUNTY GENERAL	\$ 2,077,520	\$ 4,735,725	\$ 5,083,207	\$ 1,730,038
HIGHWAY	731,511	1,784,459	1,876,305	639,665
LOCAL ROAD & STREET	384,394	928,242	733,896	578,740
SHERIFFS ACCIDENT	12,012	1,108	-	13,120
FIREARMS TRAINING	36,288	6,430	16,975	25,743
HEALTH	179,800	286,457	261,621	204,636
LCC ALCOHOL & DRUGS	18,675	16,684	15,000	20,359
LAW ENFORCEMENT CONT EDUCATION	9,226	1,892	785	10,333
CLERK RECORD PERPET	19,926	9,677	16,062	13,541
GIS ELECTRONIC MAP GENERATION	25,889	323	3,541	22,671
INFRACTION DEFERRAL	15,648	25,888	26,573	14,963
E-911	352,508	212,990	251,873	313,625
DRAIN MAINTENANCE	321,703	216,852	164,631	373,924
LEPC/HAZ MAT	21,933	3,815	11	25,737
JUVENILE PROB USER	16,743	3,804	-	20,547
ADULT PROB USER FEE	83,147	94,483	36,321	141,309
RECORDER RECORDS	107,920	20,775	23,235	105,460
LAW ENFORMENT USER FEE	10,945	8,184	7,249	11,880
COVERED BRIDGE	19,863	9,351	-	29,214
PRE TRIAL DIVERSION	19,176	17,350	13,215	23,311
GUARDIAN AD LITEM	4,698	-	-	4,698
PLAT BOOK	22,243	4,220	2,500	23,963
MISDEMEANANT FUND	31,979	13,169	13,119	32,029
SUPP PUBLIC DEFENDER	9,130	31,935	25,236	15,829
JAIL COMMISSARY FUND	1,438	41,596	38,851	4,183
SURVEYORS CORNERSTONE	2,170	3,195	2,975	2,390
JURY FEE FUND	22,716	4,503	-	27,219
RAINY DAY FUND	268,927	1,528	-	270,455
CO MEDICAL CARE FOR INMATES	1,925	403	-	2,328
SALES DISC TRAINING	7,032	2,670	5,378	4,324
COMMUNITY CORRECTIONS WORK REL	11,889	2,050	511	13,428
IN LOCAL HEALTH DEPT TRUST ACT	107,514	49,307	39,234	117,587
COUNTY CHILD ADVOCACY	125	11	-	136
LEVY EXCESS FUND	1,149	504	-	1,653
CO ID SECURITY PROTECTION FUND	31,944	4,094	-	36,038
E911 WIRELESS	221,668	112,652	91,434	242,886
SEX OR VIOLENT OFFENDER FUND	4,340	1,481	194	5,627
CAMPAIGN FINANCE ENFORCEMENT	700	-	-	700
REASSESSMENT 2012	70,394	259	59,281	11,372
RECORDER CASHBOOK	50	66,994	66,994	50
CO ELECTED OFFICIALS TRAINING	-	616	-	616
CUMULATIVE CAP DEVELOPMENT	630,627	158,593	131,292	657,928
CUMULATIVE BRIDGE	39,997	228,788	146,582	122,203
DRAIN IMPROVEMENT/ RECON	246,116	246,130	447,046	45,200
CUMULATIVE HOSPITAL	2,684	-	-	2,684
SHERIFF RETIREMENT	3,613,140	277,024	396,792	3,493,372
INVESTMENT SCHOOL PRIN BOND	24,383	-	-	24,383
CITY/TOWN COURT COST	-	8,010	8,010	-
CORONER CONT ED	81	1,372	1,341	112
CONGRESSIONAL INT	11,362	389	2,926	8,825
CLERK CHILD SUPPORT	1,204	276,770	276,851	1,123
WEED & UNSAFE BLDG	-	15,875	15,875	-
TAX SALE SURPLUS	26,541	30,908	10,462	46,987
TAX SALE REDEMPTION	5	24,976	24,976	5
EXCESS TAX	10,371	15,847	11,394	14,824
WELFARE EXCISE	-	80,144	80,144	-
FINES & FORFEITURES	2,407	21,619	19,631	4,395
DISCLOSURE FEES	1,235	2,355	3,355	235
SEWAGE COLLECTION	-	34,876	34,876	-
OVERWEIGHT VEHICLES	-	2,347	907	1,440
SHERIFF CASH BOOK	-	639,102	639,102	-
INFRACTION JUDGEMENT	6,911	71,498	75,293	3,116
INHERITANCE TAX	260,667	682,978	678,927	264,718
EDUCATION PLATE FEE	-	656	656	-
FINANCIAL INSTIT TAX	-	179,112	179,112	-
SHERIFF SERVICE PROCESS FEE	-	23,028	23,028	-
WHEEL TAX	1,965	152,901	153,789	1,077
SURTAX	4,180	406,847	407,748	3,279
MORTGAGE FEE FUND - RECORDER	193	1,510	1,550	153
CHILD RESTRAINT VIOLATION	-	525	525	-
INTERSTATE COMPACT	-	38	38	-
CVET FUND	-	73,878	73,878	-
RIVERBOAT REVENUE SHARING	-	114,278	114,278	-
HOMESTEAD REBATES	8,982	-	8,982	-
HEA1001 STATE HSC 2008	19	-	54	(35)

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

RUSH COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
PROSECUTOR BAD CHECK	11,483	300	-	11,783
P T R C	-	2,221,396	2,221,396	-
EDIT DISTRIBUTION	-	630,072	630,072	-
INVENTORY HOMESTEAD CREDIT	23,482	630,072	631,422	22,132
EDIT CAPITAL PROJECTS	814,932	503,694	715,000	603,626
TAX DISTRIBUTIONS	-	12,321,469	12,321,469	-
AFTER SETTLEMENT COLLECTIONS	537,875	17,471,759	17,544,404	465,230
HEALTH CASH DRAWER	25	-	-	25
HEALTH DEPT CHECKING ACCOUNT	4	67,360	67,360	4
TREASURER CHANGE FUND	500	-	-	500
CLERK CASH BOOK	313,557	1,881,783	1,770,205	425,135
FAMILY VIOLENCE	30	-	-	30
CRIMINAL JUSTICE	1,086	-	-	1,086
CFDA 20.601 OPER PULL OVER GR	299	2,551	3,442	(592)
IV-D INCENTIVE 99/CO	46,103	17,212	28,154	35,161
IV-D INCENTIVE 99/CLER	47,048	17,261	726	63,583
IV-D INCENTIVE 99/PROS	26,675	25,771	20,861	31,585
BIO-TERRORISM GRANT	11,769	-	-	11,769
SHERIFF ASSOC BUCKLE	102	-	-	102
HOMELAND SECURITY GRANT	478	-	-	478
EMERGENCY MANAGEMENT GRANT	15,761	-	-	15,761
CFDA 93.008 MRC MED RESERVE CO	10,000	-	-	10,000
PUBLIC TRANSPORTATION GRANT	-	78,850	78,850	-
CFDA 93.069 PUB HEALTH ER PREP	-	5,424	5,424	-
MOSCOW COV BR RECONSTRUCTION	298	-	-	298
CFDA 93.069 H1N1 PHER GRANT	3,570	-	3,570	-
CFDA 20.205 ARRA HIGHWAY GRANT	-	3,289	3,289	-
PROSECUTOR ARRA GRANT FUND	6,454	24	-	6,478
CLERK ARRA GRANT FUND	267	1	-	268
CFDA 20.509 ARRA RURAL TRAN GR	-	18,917	18,917	-
CFDA 93.268 IMMUNIZATION PROGR	-	2,357	2,357	-
CFDA 97.073 2009 SHSP GRANT	-	43,384	43,384	-
CFDA 20.601 RURAL DEMONS PROJ	-	2,056	2,056	-
LOCAL GR MASTER GARDENERS 2011	-	1,700	1,700	-
PAYROLL FEDERAL W/H	-	336,969	336,969	-
PAYROLL SOCIAL SECURITY	-	191,812	191,812	-
PAYROLL STATE GROSS	-	117,651	117,651	-
PAYROLL CO OPTION	-	48,864	48,864	-
PAYROLL CANCER INSURANCE	1,558	34,101	34,256	1,403
PAYROLL HEALTH INSURANCE	444,404	1,147,298	1,158,042	433,660
WHOLE LIFE INSURANCE	427	18,667	18,775	319
PAYROLL CREDIT UNION	-	20,787	20,787	-
PAYROLL LIFE INSURANCE	734	1,968	2,122	580
PAYROLL GARNISHMENT	-	5,213	5,213	-
PAYROLL UNITED FUND	240	260	240	260
RETIREMENT COUNTY	-	61,971	61,971	-
RETIREMENT SHERIFF	-	12,275	12,275	-
RETIREMENT HIGHWAY	-	71,845	71,845	-
RETIREMENT HEALTH	-	3,820	3,820	-
PAYROLL CHILD SUPPORT	-	22,340	22,340	-
RET PROB USER	-	2,657	2,657	-
DEFERRED COMP	-	38,452	38,452	-
PAYROLL GYM	406	4,934	4,929	411
CUM CAP PERF	-	5,966	5,966	-
E911 PERF	-	12,518	12,518	-
PAYROLL GRANGE LIFE INSURANCE	2	22,509	22,507	4
457B SHERIFF DEFFERRED COMP	-	17,735	17,735	-
DENTAL INSURANCE	1,209	17,443	18,652	-
VISION INSURANCE	559	7,121	7,085	595
E911 WIRELESS-PERF	-	2,901	2,901	-
P/R PERF PUBLIC HEALTH ER PREP	-	437	437	-
FRINGE BENEFIT CLEARING FUND	-	7,661	7,661	-
SALE OF COUNTY PROPERTY	411	-	411	-
CITY CURFEW VIOLATION	100	-	100	-
AREA PLAN ESCROW	18,000	5,000	13,000	10,000
LAW ENFORCEMENT CONTRIBUTIONS	2,823	9,690	2,727	9,786
RIVERBOAT	104,913	69,571	-	174,484
NON REVERTING SHERIFF	450	-	-	450
HISTORICAL PERMITS-RUSHVILLE	25	-	-	25
APC CLEAN UP FUND	2,130	-	-	2,130
SHERIFF'S INMATE TRUST	4,594	45,058	46,990	2,662
COMMISSIONER CERTIFICATE SALE	-	42,942	32,165	10,777
<b>Totals</b>	<b>\$ 12,634,711</b>	<b>\$ 50,853,188</b>	<b>\$ 51,303,560</b>	<b>\$ 12,184,339</b>

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

RUSH COUNTY  
NOTES TO FINANCIAL STATEMENT

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

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the 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 statement. The aggregate receipts include 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.

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

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state,

RUSH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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 include 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).

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; and fiduciary receipts.

*E. Disbursements*

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

Personal services include 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 include 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 include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

*F. Interfund Transfers*

The County may, from time to time, 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.

RUSH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**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 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

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

State statutes authorize 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.

RUSH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Indiana Public Retirement System  
1 North Capital Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

RUSH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. 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 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

RUSH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011

	COUNTY GENERAL	HIGHWAY	LOCAL ROAD & STREET	SHERIFFS ACCIDENT	FIREARMS TRAINING	HEALTH	LCC ALCOHOL & DRUGS	LAW ENFORCEMENT CONT EDUCATION
Cash and investments - beginning	\$ 2,077,520	\$ 731,511	\$ 384,394	\$ 12,012	\$ 36,288	\$ 179,800	\$ 18,675	\$ 9,226
Receipts:								
Taxes	3,942,388	-	496,591	-	-	216,990	-	-
Licenses and permits	22,212	-	4,025	-	6,430	19,765	-	-
Intergovernmental	370,028	1,775,871	425,524	-	-	3,325	-	-
Charges for services	314,675	5,371	-	1,108	-	46,232	-	-
Fines and forfeits	2,075	-	-	-	-	-	16,684	1,892
Other receipts	84,347	3,217	2,102	-	-	145	-	-
Total receipts	4,735,725	1,784,459	928,242	1,108	6,430	286,457	16,684	1,892
Disbursements:								
Personal services	3,476,548	1,058,661	-	-	-	235,763	-	-
Supplies	170,221	358,305	25,360	-	16,975	13,706	-	-
Other services and charges	1,338,406	218,830	41,970	-	-	12,121	15,000	785
Capital outlay	89,048	234,824	666,566	-	-	-	-	-
Other disbursements	8,984	5,685	-	-	-	31	-	-
Total disbursements	5,083,207	1,876,305	733,896	-	16,975	261,621	15,000	785
Excess (deficiency) of receipts over disbursements	(347,482)	(91,846)	194,346	1,108	(10,545)	24,836	1,684	1,107
Cash and investments - ending	\$ 1,730,038	\$ 639,665	\$ 578,740	\$ 13,120	\$ 25,743	\$ 204,636	\$ 20,359	\$ 10,333

RUSH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	CLERK RECORD PERPET	GIS ELECTRONIC MAP GENERATION	INFRACTION DEFERRAL	E-911	DRAIN MAINTENANCE	LEPC/HAZ MAT	JUVENILE PROB USER
Cash and investments - beginning	\$ 19,926	\$ 25,889	\$ 15,648	\$ 352,508	\$ 321,703	\$ 21,933	\$ 16,743
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	3,815	-
Charges for services	9,677	323	25,888	212,990	-	-	3,804
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	216,852	-	-
Total receipts	<u>9,677</u>	<u>323</u>	<u>25,888</u>	<u>212,990</u>	<u>216,852</u>	<u>3,815</u>	<u>3,804</u>
Disbursements:							
Personal services	10,289	-	-	144,048	108	-	-
Supplies	2,887	293	-	-	-	-	-
Other services and charges	2,699	848	26,573	88,925	164,523	11	-
Capital outlay	187	2,400	-	18,900	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>16,062</u>	<u>3,541</u>	<u>26,573</u>	<u>251,873</u>	<u>164,631</u>	<u>11</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(6,385)</u>	<u>(3,218)</u>	<u>(685)</u>	<u>(38,883)</u>	<u>52,221</u>	<u>3,804</u>	<u>3,804</u>
Cash and investments - ending	<u>\$ 13,541</u>	<u>\$ 22,671</u>	<u>\$ 14,963</u>	<u>\$ 313,625</u>	<u>\$ 373,924</u>	<u>\$ 25,737</u>	<u>\$ 20,547</u>

RUSH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	ADULT PROB USER FEE	RECORDER RECORDS	LAW ENFORMENT USER FEE	COVERED BRIDGE	PRE TRIAL DIVERSION	GUARDIAN AD LITEM	PLAT BOOK
Cash and investments - beginning	\$ 83,147	\$ 107,920	\$ 10,945	\$ 19,863	\$ 19,176	\$ 4,698	\$ 22,243
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	94,483	20,775	8,184	9,250	17,350	-	4,220
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	101	-	-	-
Total receipts	<u>94,483</u>	<u>20,775</u>	<u>8,184</u>	<u>9,351</u>	<u>17,350</u>	<u>-</u>	<u>4,220</u>
Disbursements:							
Personal services	30,248	5,556	-	-	6,307	-	-
Supplies	-	958	-	-	-	-	1,805
Other services and charges	5,497	16,721	-	-	4,908	-	221
Capital outlay	576	-	-	-	2,000	-	474
Other disbursements	-	-	7,249	-	-	-	-
Total disbursements	<u>36,321</u>	<u>23,235</u>	<u>7,249</u>	<u>-</u>	<u>13,215</u>	<u>-</u>	<u>2,500</u>
Excess (deficiency) of receipts over disbursements	<u>58,162</u>	<u>(2,460)</u>	<u>935</u>	<u>9,351</u>	<u>4,135</u>	<u>-</u>	<u>1,720</u>
Cash and investments - ending	<u>\$ 141,309</u>	<u>\$ 105,460</u>	<u>\$ 11,880</u>	<u>\$ 29,214</u>	<u>\$ 23,311</u>	<u>\$ 4,698</u>	<u>\$ 23,963</u>

RUSH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	MISDEMEANANT FUND	SUPP PUBLIC DEFENDER	JAIL COMMISSARY FUND	SURVEYORS CORNERSTONE	JURY FEE FUND	RAINY DAY FUND	CO MEDICAL CARE FOR INMATES
Cash and investments - beginning	\$ 31,979	\$ 9,130	\$ 1,438	\$ 2,170	\$ 22,716	\$ 268,927	\$ 1,925
Receipts:							
Taxes	-	-	-	-	-	287	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	13,169	-	-	-	-	-	-
Charges for services	-	31,935	-	3,195	4,503	-	403
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	41,596	-	-	1,241	-
Total receipts	13,169	31,935	41,596	3,195	4,503	1,528	403
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	13,119	-	-	-	-	-	-
Other services and charges	-	25,236	-	2,975	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	38,851	-	-	-	-
Total disbursements	13,119	25,236	38,851	2,975	-	-	-
Excess (deficiency) of receipts over disbursements	50	6,699	2,745	220	4,503	1,528	403
Cash and investments - ending	\$ 32,029	\$ 15,829	\$ 4,183	\$ 2,390	\$ 27,219	\$ 270,455	\$ 2,328

RUSH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	SALES DISC TRAINING	COMMUNITY CORRECTIONS WORK REL	IN LOCAL HEALTH DEPT TRUST ACT	COUNTY CHILD ADVOCACY	LEVY EXCESS FUND	CO ID SECURITY PROTECTION FUND	E911 WIRELESS
Cash and investments - beginning	\$ 7,032	\$ 11,889	\$ 107,514	\$ 125	\$ 1,149	\$ 31,944	\$ 221,668
Receipts:							
Taxes	-	-	-	-	504	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	49,307	-	-	-	-
Charges for services	2,670	2,050	-	11	-	-	112,652
Fines and forfeits	-	-	-	-	-	4,094	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>2,670</u>	<u>2,050</u>	<u>49,307</u>	<u>11</u>	<u>504</u>	<u>4,094</u>	<u>112,652</u>
Disbursements:							
Personal services	-	-	31,446	-	-	-	32,934
Supplies	-	-	805	-	-	-	-
Other services and charges	5,378	-	6,983	-	-	-	8,220
Capital outlay	-	511	-	-	-	-	50,280
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>5,378</u>	<u>511</u>	<u>39,234</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>91,434</u>
Excess (deficiency) of receipts over disbursements	<u>(2,708)</u>	<u>1,539</u>	<u>10,073</u>	<u>11</u>	<u>504</u>	<u>4,094</u>	<u>21,218</u>
Cash and investments - ending	<u>\$ 4,324</u>	<u>\$ 13,428</u>	<u>\$ 117,587</u>	<u>\$ 136</u>	<u>\$ 1,653</u>	<u>\$ 36,038</u>	<u>\$ 242,886</u>

RUSH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	SEX OR VIOLENT OFFENDER FUND	CAMPAIGN FINANCE ENFORCEMENT	REASSESSMENT 2012	RECORDER CASHBOOK	CO ELECTED OFFICIALS TRAINING	CUMULATIVE CAP DEVELOPMENT	CUMULATIVE BRIDGE
Cash and investments - beginning	\$ 4,340	\$ 700	\$ 70,394	\$ 50	\$ -	\$ 630,627	\$ 39,997
Receipts:							
Taxes	-	-	-	-	-	156,199	174,774
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	2,394	53,737
Charges for services	-	-	-	-	616	-	-
Fines and forfeits	1,481	-	-	-	-	-	-
Other receipts	-	-	259	66,994	-	-	277
Total receipts	1,481	-	259	66,994	616	158,593	228,788
Disbursements:							
Personal services	-	-	16,904	-	-	84,429	-
Supplies	-	-	436	-	-	-	27,007
Other services and charges	-	-	41,941	-	-	11,625	44,462
Capital outlay	-	-	-	-	-	35,238	75,113
Other disbursements	194	-	-	66,994	-	-	-
Total disbursements	194	-	59,281	66,994	-	131,292	146,582
Excess (deficiency) of receipts over disbursements	1,287	-	(59,022)	-	616	27,301	82,206
Cash and investments - ending	\$ 5,627	\$ 700	\$ 11,372	\$ 50	\$ 616	\$ 657,928	\$ 122,203

RUSH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	DRAIN IMPROVEMENT/ RECON	CUMULATIVE HOSPITAL	SHERIFF RETIREMENT	INVESTMENT SCHOOL PRIN BOND	CITY/TOWN COURT COST	CORONER CONT ED	CONGRESSIONAL INT
Cash and investments - beginning	\$ 246,116	\$ 2,684	\$ 3,613,140	\$ 24,383	\$ -	\$ 81	\$ 11,362
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	1,372	-
Fines and forfeits	-	-	-	-	8,010	-	-
Other receipts	246,130	-	277,024	-	-	-	389
Total receipts	246,130	-	277,024	-	8,010	1,372	389
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	447,046	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	396,792	-	8,010	1,341	2,926
Total disbursements	447,046	-	396,792	-	8,010	1,341	2,926
Excess (deficiency) of receipts over disbursements	(200,916)	-	(119,768)	-	-	31	(2,537)
Cash and investments - ending	\$ 45,200	\$ 2,684	\$ 3,493,372	\$ 24,383	\$ -	\$ 112	\$ 8,825

RUSH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	CLERK CHILD SUPPORT	WEED & UNSAFE BLDG	TAX SALE SURPLUS	TAX SALE REDEMPTION	EXCESS TAX	WELFARE EXCISE	FINES & FORFEITURES
Cash and investments - beginning	\$ 1,204	\$ -	\$ 26,541	\$ 5	\$ 10,371	\$ -	\$ 2,407
Receipts:							
Taxes	-	-	30,908	-	-	80,144	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	15,875	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	21,619
Other receipts	276,770	-	-	24,976	15,847	-	-
Total receipts	276,770	15,875	30,908	24,976	15,847	80,144	21,619
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	276,851	15,875	10,462	24,976	11,394	80,144	19,631
Total disbursements	276,851	15,875	10,462	24,976	11,394	80,144	19,631
Excess (deficiency) of receipts over disbursements	(81)	-	20,446	-	4,453	-	1,988
Cash and investments - ending	\$ 1,123	\$ -	\$ 46,987	\$ 5	\$ 14,824	\$ -	\$ 4,395

RUSH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	DISCLOSURE FEES	SEWAGE COLLECTION	OVERWEIGHT VEHICLES	SHERIFF CASH BOOK	INFRACTION JUDGEMENT	INHERITANCE TAX	EDUCATION PLATE FEE
Cash and investments - beginning	\$ 1,235	\$ -	\$ -	\$ -	\$ 6,911	\$ 260,667	\$ -
Receipts:							
Taxes	-	-	-	-	-	682,978	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	2,355	34,876	-	-	-	-	-
Fines and forfeits	-	-	2,347	-	71,498	-	656
Other receipts	-	-	-	639,102	-	-	-
Total receipts	<u>2,355</u>	<u>34,876</u>	<u>2,347</u>	<u>639,102</u>	<u>71,498</u>	<u>682,978</u>	<u>656</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,355	34,876	907	639,102	75,293	678,927	656
Total disbursements	<u>3,355</u>	<u>34,876</u>	<u>907</u>	<u>639,102</u>	<u>75,293</u>	<u>678,927</u>	<u>656</u>
Excess (deficiency) of receipts over disbursements	<u>(1,000)</u>	<u>-</u>	<u>1,440</u>	<u>-</u>	<u>(3,795)</u>	<u>4,051</u>	<u>-</u>
Cash and investments - ending	<u>\$ 235</u>	<u>\$ -</u>	<u>\$ 1,440</u>	<u>\$ -</u>	<u>\$ 3,116</u>	<u>\$ 264,718</u>	<u>\$ -</u>

RUSH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	FINANCIAL INSTIT TAX	SHERIFF SERVICE PROCESS FEE	WHEEL TAX	SURTAX	MORTGAGE FEE FUND - RECORDER	CHILD RESTRAINT VIOLATION	INTERSTATE COMPACT
Cash and investments - beginning	\$ -	\$ -	\$ 1,965	\$ 4,180	\$ 193	\$ -	\$ -
Receipts:							
Taxes	-	-	152,901	406,847	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	179,112	-	-	-	-	-	-
Charges for services	-	-	-	-	1,510	-	-
Fines and forfeits	-	23,028	-	-	-	525	38
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>179,112</u>	<u>23,028</u>	<u>152,901</u>	<u>406,847</u>	<u>1,510</u>	<u>525</u>	<u>38</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>179,112</u>	<u>23,028</u>	<u>153,789</u>	<u>407,748</u>	<u>1,550</u>	<u>525</u>	<u>38</u>
Total disbursements	<u>179,112</u>	<u>23,028</u>	<u>153,789</u>	<u>407,748</u>	<u>1,550</u>	<u>525</u>	<u>38</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(888)</u>	<u>(901)</u>	<u>(40)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,077</u>	<u>\$ 3,279</u>	<u>\$ 153</u>	<u>\$ -</u>	<u>\$ -</u>

RUSH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	CVET FUND	RIVERBOAT REVENUE SHARING	HOMESTEAD REBATES	HEA1001 STATE HSC 2008	PROSECUTOR BAD CHECK	PTRC	EDIT DISTRIBUTION
Cash and investments - beginning	\$ -	\$ -	\$ 8,982	\$ 19	\$ 11,483	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	2,221,396	630,072
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	73,878	114,278	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	300	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	73,878	114,278	-	-	300	2,221,396	630,072
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	73,878	114,278	8,982	54	-	2,221,396	630,072
Total disbursements	73,878	114,278	8,982	54	-	2,221,396	630,072
Excess (deficiency) of receipts over disbursements	-	-	(8,982)	(54)	300	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (35)	\$ 11,783	\$ -	\$ -

RUSH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	INVENTORY HOMESTEAD CREDIT	EDIT CAPITAL PROJECTS	TAX DISTRIBUTIONS	AFTER SETTLEMENT COLLECTIONS	HEALTH CASH DRAWER	HEALTH DEPT CHECKING ACCOUNT	TREASURER CHANGE FUND
Cash and investments - beginning	\$ 23,482	\$ 814,932	\$ -	\$ 537,875	\$ 25	\$ 4	\$ 500
Receipts:							
Taxes	-	499,709	12,321,469	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	630,072	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,985	-	17,471,759	-	67,360	-
Total receipts	<u>630,072</u>	<u>503,694</u>	<u>12,321,469</u>	<u>17,471,759</u>	<u>-</u>	<u>67,360</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	715,000	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	631,422	-	12,321,469	17,544,404	-	67,360	-
Total disbursements	<u>631,422</u>	<u>715,000</u>	<u>12,321,469</u>	<u>17,544,404</u>	<u>-</u>	<u>67,360</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,350)</u>	<u>(211,306)</u>	<u>-</u>	<u>(72,645)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 22,132</u>	<u>\$ 603,626</u>	<u>\$ -</u>	<u>\$ 465,230</u>	<u>\$ 25</u>	<u>\$ 4</u>	<u>\$ 500</u>

RUSH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	CLERK CASH BOOK	FAMILY VIOLENCE	CRIMINAL JUSTICE	CFDA 20.601 OPER PULL OVER GR	IV-D INCENTIVE 99/CO	IV-D INCENTIVE 99/CLER	IV-D INCENTIVE 99/PROS
Cash and investments - beginning	\$ 313,557	\$ 30	\$ 1,086	\$ 299	\$ 46,103	\$ 47,048	\$ 26,675
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	2,551	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,881,783	-	-	-	17,212	17,261	25,771
Total receipts	1,881,783	-	-	2,551	17,212	17,261	25,771
Disbursements:							
Personal services	-	-	-	3,442	25,470	-	20,274
Supplies	-	-	-	-	1,902	-	-
Other services and charges	-	-	-	-	605	-	-
Capital outlay	-	-	-	-	177	-	-
Other disbursements	1,770,205	-	-	-	-	726	587
Total disbursements	1,770,205	-	-	3,442	28,154	726	20,861
Excess (deficiency) of receipts over disbursements	111,578	-	-	(891)	(10,942)	16,535	4,910
Cash and investments - ending	\$ 425,135	\$ 30	\$ 1,086	\$ (592)	\$ 35,161	\$ 63,583	\$ 31,585

RUSH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	BIO-TERRORISM GRANT	SHERIFF ASSOC BUCKLE	HOMELAND SECURITY GRANT	EMERGENCY MANAGEMENT GRANT	CFDA 93.008 MRC MED RESERVE CO	PUBLIC TRANSPORTATION GRANT	CFDA 93.069 PUB HEALTH ER PREP
Cash and investments - beginning	\$ 11,769	\$ 102	\$ 478	\$ 15,761	\$ 10,000	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	78,850	5,424
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	78,850	5,424
Disbursements:							
Personal services	-	-	-	-	-	-	4,994
Supplies	-	-	-	-	-	-	97
Other services and charges	-	-	-	-	-	-	333
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	78,850	-
Total disbursements	-	-	-	-	-	78,850	5,424
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ 11,769	\$ 102	\$ 478	\$ 15,761	\$ 10,000	\$ -	\$ -

RUSH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	MOSCOW COV BR RECONSTRUCTION	CFDA 93.069 H1N1 PHER GRANT	CFDA 20.205 ARRA HIGHWAY GRANT	PROSECUTOR ARRA GRANT FUND	CLERK ARRA GRANT FUND	CFDA 20.509 ARRA RURAL TRAN GR	CFDA 93.268 IMMUNIZATION PROGR
Cash and investments - beginning	\$ 298	\$ 3,570	\$ -	\$ 6,454	\$ 267	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	3,289	-	-	18,917	2,357
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	24	1	-	-
Total receipts	-	-	3,289	24	1	18,917	2,357
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	1,104
Other services and charges	-	-	3,289	-	-	-	598
Capital outlay	-	-	-	-	-	-	655
Other disbursements	-	3,570	-	-	-	18,917	-
Total disbursements	-	3,570	3,289	-	-	18,917	2,357
Excess (deficiency) of receipts over disbursements	-	(3,570)	-	24	1	-	-
Cash and investments - ending	\$ 298	\$ -	\$ -	\$ 6,478	\$ 268	\$ -	\$ -

RUSH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	CFDA 97.073 2009 SHSP GRANT	CFDA 20.601 RURAL DEMONS PROJ	LOCAL GR MASTER GARDENERS 2011	PAYROLL FEDERAL W/H	PAYROLL SOCIAL SECURITY	PAYROLL STATE GROSS	PAYROLL CO OPTION
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	43,384	2,056	1,700	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	336,969	191,812	117,651	48,864
Total receipts	43,384	2,056	1,700	336,969	191,812	117,651	48,864
Disbursements:							
Personal services	-	2,056	-	-	-	-	-
Supplies	-	-	1,700	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	43,384	-	-	-	-	-	-
Other disbursements	-	-	-	336,969	191,812	117,651	48,864
Total disbursements	43,384	2,056	1,700	336,969	191,812	117,651	48,864
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RUSH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	PAYROLL CANCER INSURANCE	PAYROLL HEALTH INSURANCE	WHOLE LIFE INSURANCE	PAYROLL CREDIT UNION	PAYROLL LIFE INSURANCE	PAYROLL GARNISHMENT	PAYROLL UNITED FUND
Cash and investments - beginning	\$ 1,558	\$ 444,404	\$ 427	\$ -	\$ 734	\$ -	\$ 240
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	34,101	1,147,298	18,667	20,787	1,968	5,213	260
Total receipts	34,101	1,147,298	18,667	20,787	1,968	5,213	260
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	34,256	1,158,042	18,775	20,787	2,122	5,213	240
Total disbursements	34,256	1,158,042	18,775	20,787	2,122	5,213	240
Excess (deficiency) of receipts over disbursements	(155)	(10,744)	(108)	-	(154)	-	20
Cash and investments - ending	\$ 1,403	\$ 433,660	\$ 319	\$ -	\$ 580	\$ -	\$ 260

RUSH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	RETIREMENT COUNTY	RETIREMENT SHERIFF	RETIREMENT HIGHWAY	RETIREMENT HEALTH	PAYROLL CHILD SUPPORT	RET PROB USER	DEFERRED COMP
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	61,971	12,275	71,845	3,820	22,340	2,657	38,452
Total receipts	61,971	12,275	71,845	3,820	22,340	2,657	38,452
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	61,971	12,275	71,845	3,820	22,340	2,657	38,452
Total disbursements	61,971	12,275	71,845	3,820	22,340	2,657	38,452
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RUSH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	PAYROLL GYM	CUM CAP PERF	E911 PERF	PAYROLL GRANGE LIFE INSURANCE	457B SHERIFF DEFERRED COMP	DENTAL INSURANCE	VISION INSURANCE
Cash and investments - beginning	\$ 406	\$ -	\$ -	\$ 2	\$ -	\$ 1,209	\$ 559
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,934	5,966	12,518	22,509	17,735	17,443	7,121
Total receipts	4,934	5,966	12,518	22,509	17,735	17,443	7,121
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,929	5,966	12,518	22,507	17,735	18,652	7,085
Total disbursements	4,929	5,966	12,518	22,507	17,735	18,652	7,085
Excess (deficiency) of receipts over disbursements	5	-	-	2	-	(1,209)	36
Cash and investments - ending	\$ 411	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ 595

RUSH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	E911 WIRELESS-PERF	P/R PERF PUBLIC HEALTH ER PREP	FRINGE BENEFIT CLEARING FUND	SALE OF COUNTY PROPERTY	CITY CURFEW VIOLATION	AREA PLAN ESCROW	LAW ENFORCEMENT CONTRIBUTIONS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 411	\$ 100	\$ 18,000	\$ 2,823
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,901	437	7,661	-	-	5,000	9,690
Total receipts	2,901	437	7,661	-	-	5,000	9,690
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,901	437	7,661	411	100	13,000	2,727
Total disbursements	2,901	437	7,661	411	100	13,000	2,727
Excess (deficiency) of receipts over disbursements	-	-	-	(411)	(100)	(8,000)	6,963
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 9,786

RUSH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	RIVERBOAT	NON REVERTING SHERIFF	HISTORICAL PERMITS-RUSHVILLE	APC CLEAN UP FUND	SHERIFF'S INMATE TRUST	COMMISSIONER CERTIFICATE SALE	TOTALS
Cash and investments - beginning	\$ 104,913	\$ 450	\$ 25	\$ 2,130	\$ 4,594	\$ -	\$ 12,634,711
Receipts:							
Taxes	-	-	-	-	-	-	22,014,157
Licenses and permits	-	-	-	-	-	-	52,432
Intergovernmental	69,571	-	-	-	-	-	3,922,609
Charges for services	-	-	-	-	45,058	42,942	1,076,353
Fines and forfeits	-	-	-	-	-	-	154,247
Other receipts	-	-	-	-	-	-	23,633,390
Total receipts	<u>69,571</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,058</u>	<u>42,942</u>	<u>50,853,188</u>
Disbursements:							
Personal services	-	-	-	-	-	-	5,189,477
Supplies	-	-	-	-	-	-	636,680
Other services and charges	-	-	-	-	-	343	3,252,072
Capital outlay	-	-	-	-	-	-	1,220,333
Other disbursements	-	-	-	-	46,990	31,822	41,004,998
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,990</u>	<u>32,165</u>	<u>51,303,560</u>
Excess (deficiency) of receipts over disbursements	<u>69,571</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,932)</u>	<u>10,777</u>	<u>(450,372)</u>
Cash and investments - ending	<u>\$ 174,484</u>	<u>\$ 450</u>	<u>\$ 25</u>	<u>\$ 2,130</u>	<u>\$ 2,662</u>	<u>\$ 10,777</u>	<u>\$ 12,184,339</u>

RUSH COUNTY  
SCHEDULE OF PAYABLES  
December 31, 2011

<u>Government or Enterprise</u>	<u>Accounts Payable</u>
Governmental activities	<u>\$ 378,444</u>

RUSH COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Old National Bank	equipment lease	\$ 110,250	02-19-08	03-01-15
Total of annual lease payments		<u>\$ 110,250</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and loans payable	Mud Creek Reconstruction Drain	\$ 131,639	\$ 69,940
Notes and loans payable	Wycoff/Young Reconstruction Drain	<u>88,742</u>	<u>92,185</u>
Total governmental activities		<u>220,381</u>	<u>162,125</u>
Totals		<u>\$ 220,381</u>	<u>\$ 162,125</u>

RUSH COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2011

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 162,000
Buildings	7,029,052
Improvements other than buildings	6,667
Machinery, equipment and vehicles	<u>4,571,027</u>
Total governmental activities	<u>11,768,746</u>
Total capital assets	<u><u>\$ 11,768,746</u></u>

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF RUSH COUNTY, INDIANA

Compliance

We have audited the compliance of Rush County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 2011. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2011.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(Continued)

basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, others within the entity, federal awarding agencies, and pass-through entities 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

August 1, 2012

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

RUSH COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2011

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205		
Bridge 116 Replacement		DES # 0301026	\$ 50,366
Carthage Pike Reconstruction Phase 2		DES # 0400040	40,992
Carthage Pike Reconstruction Phase 2		DES # 0500714	6,983
Bridge 143 Rehab and Repair		DES # 0500096	93,115
Bridge 159 Replacement		DES # 0500918	31,628
Bridge 158 Replacement		DES # 0600227	34,568
Bridge Inspection Phase II		DES # 0810107	54,972
		DES # 9901630	5,866
ARRA - Highway Planning and Construction County Road 800 E Overlay	20.205		
		DES # 0900614	3,290
Total for cluster			<u>321,780</u>
Transit Services Programs Cluster New Freedom Program	20.521		
		10812017	7,074
		11811500	50,894
Total for cluster			<u>57,968</u>
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety Operation Pull Over	20.600		
		OP-11-02-01-83	3,442
Occupant Protection Incentive Grants Rural Demonstration Project	20.602		
			1,890
Total for cluster			<u>5,332</u>
ARRA - Formula Grants for Other Than Urbanized Areas	20.509	10803534	18,917
Total for federal grantor agency			<u>403,997</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Immunization Cluster Immunization Grants	93.268	IP 169-68	2,357
Public Health Emergency Preparedness	93.069	BPRS 169-70	5,424
Pass-Through Indiana Department of Child Services Child Support Enforcement County Clerk's Expenditures County Prosecutor's Expenditures County General's Expenditures Indirect Costs Incentives	93.563		
			26,467
			17,473
			24,919
			38,417
			59,818
Total for program			<u>167,094</u>
Total for federal grantor agency			<u>174,875</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	C44P-1-356A	7,932
Pass-Through Grant County, Indiana Homeland Security Cluster State Homeland Security Program (SHSP)	97.073	C44P-0-202A	42,574
Total for federal grantor agency			<u>50,506</u>
Total federal awards expended			<u>\$ 629,378</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

RUSH COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Rush County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

**Note 2. Subrecipients**

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2011:

Program Title	Federal CFDA Number	2011
ARRA – Formula Grants for Other Than Urbanized Areas	20.509	\$ 18,917
Transit Services Programs Cluster		57,968





## DEBORAH ADAMS

Rush County Auditor  
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### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

#### Finding Number 2010-1

Original SBA Audit Report Number:	B 38776
Fiscal Year	2010
Auditee Contact Person	Deborah C. Adams
Title of Contact Person	County Auditor
Phone Number	(765) 932-2077
Status of Finding:	Rush County developed a system of checklists to address proper procedures regarding grant requirements. The system appears to be functioning as designed.

Deborah C. Adams  
Rush County Auditor

RUSH COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 1, 2012, with Thomas H. Barnes, President of the Board of County Commissioners; Gerald Mohr, President of the County Council; and Deborah C. Adams, Auditor. Our audit disclosed no material items that warrant comment at this time.