

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

SULLIVAN COUNTY, INDIANA

January 1, 2011 to December 31, 2011



**FILED**  
12/03/2012



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Brenda S. Howard	01-01-11 to 12-31-14
Treasurer	Beth E. Swalls	01-01-09 to 12-31-12
Clerk	Peggy Goodman	01-01-11 to 12-31-14
Sheriff	Bryan L. Kinnett	01-01-11 to 12-31-14
Recorder	Shelly Hiatt Paris	01-01-11 to 12-31-14
President of the Board of County Commissioners	Tim Abrams	01-01-11 to 12-31-12
President of the County Council	Duane Wampler	01-01-11 to 12-31-12



**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 accompanying financial statement of Sullivan County (County), for the year ended December 31, 2011. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement 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, 2011, 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.

Our examination 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 and Schedule of Leases and 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, the County Commissioners, and others within the entity 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

October 4, 2012

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## 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, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General	\$ 1,734,607	\$ 6,222,465	\$ 5,967,296	\$ 1,989,776
Highway	491,770	3,143,875	2,772,390	863,255
Local Road & Street	87,015	253,880	318,211	22,684
Aviation	69,580	136,282	134,630	71,232
Accident Report	9,048	555	-	9,603
Firearm's Training	31,794	8,370	2,804	37,360
Health	31,099	117,255	110,087	38,267
Ambulance	139,950	809,061	792,033	156,978
Law Enforcement Continue Ed	4,339	-	1,600	2,739
Vehicle Inspection	8,256	-	-	8,256
Surveyor Perpetuation	24,163	5,115	-	29,278
E 911	24,246	165,084	103,575	85,755
Drug Free Community	23,962	17,151	17,910	23,203
E W House	-	2,045	2,045	-
LEPC/Emerg. Plan./Right to Kno	19,673	-	1,066	18,607
Prosecutor Title VI-D Old	9,842	-	-	9,842
Recorder Perpetuation	137,368	42,108	59,821	119,655
User fee	53,547	10,689	392	63,844
Pre-Trial	5,392	13,427	13,995	4,824
CASA Court App Sp Advocate	1	-	-	1
County Misdemeanant	27,883	13,898	19,379	22,402
Supplemental Public Defender	24,917	48,618	31,059	42,476
Clerk's Title IV-D New	18,914	-	7,639	11,275
Jury Fees	22,592	4,782	5,152	22,222
Rainy Day Fund	1,119,963	15	160,270	959,708
Sales Disclosure	550	2,510	2,740	320
Community Corrections - Grant	(3,726)	167,225	125,961	37,538
2011 IN Local Health Dept Trus	-	17,347	-	17,347
Grant H1-N1	(30,181)	-	149	(30,330)
Excess Levee per DLGF	13,806	-	13,806	-
County ID Protection Fund	42,912	4,444	-	47,356
911 Wireless	226,371	89,740	100,940	215,171
Prosecutor's Title IV-D New	63,976	25,079	5,899	83,156
Drug Interdiction Fund	300	-	-	300
Allocation Fund	49,839	30,727	28,929	51,637
Sex & Violent Offender Fund	8,113	10,396	10,584	7,925
Clerk Regular Incentive	-	16,668	-	16,668
Prosecutors ARRA Fund	793	-	-	793
County Gen. Regular Incentive	-	16,668	-	16,668
Elected Official Training DOT	-	876	-	876
Cum'l Capital Development	-	12,276	12,275	1
Park Non Reverting Operating	67,517	61,008	35,431	93,094
Cumulative Bridge	108,309	709,896	432,566	385,639
Congressional School Principal	293	15,576	-	15,869
City & Town Court Costs	799	8,513	-	9,312
Coroner Perpetuation	191	1,954	1,998	147
Congressional School Interest	10,764	-	-	10,764
Shelburn Nuisance Liens & Fees	-	3,990	3,990	-
2011 Tax Sale Surplus	-	41,898	16,879	25,019
Tax Sale Redemption	4,507	46,180	47,694	2,993
Surplus Tax	50,508	37,464	25,734	62,238
School Excise Tax Allocation	-	585,496	585,496	-
State Fines & Forfeitures	2,541	11,670	6,476	7,735
Shelburn Sewer Liens	-	30	15	15
Overweight Vehicle Fines	-	382	382	-
Infraction Judgements	3,331	33,139	32,446	4,024
Inheritance Tax	389,748	991,178	1,154,404	226,522
Special Death Benefits	125	1,655	1,560	220
Education Plate	225	394	-	619
Cedit Distribution	-	913,435	913,435	-
Tourism	30,104	32,198	22,561	39,741
Financial Institution	-	96,502	48,251	48,251

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, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Wheel Tax	-	91,256	91,256	-
Surtax	-	325,978	325,975	3
Mortgage Fee / State	120	1,580	1,360	340
Child Restraint Violation	10	155	140	25
Commercial Vehicle Excise CVET	-	117,310	58,662	58,648
Homestead Credit Rebate	-	53	-	53
HEA 1001 STATE HSC 2008 DISTR	(91)	289	198	-
School Debt	-	2,973,861	2,973,861	-
Surplus Tax Sale	10,386	-	10,386	-
Hymera Sewer Liens & Fees	-	3,241	3,179	62
Sullivan Nuisance Liens & Fees	-	25,832	25,469	363
Tobacco Settlement	58,143	-	-	58,143
Infraction Deferral	22,154	60,744	81,566	1,332
2008 Tax Sale Surplus 4808	57,569	-	57,569	-
2008 Tax Sale Surplus 4809	18,096	-	18,096	-
2009 Tax Sale Surplus	22,389	-	-	22,389
2010 Tax Sale Surplus	90,208	-	60,242	29,966
School Transportation	-	2,595,657	2,595,657	-
Bus Replacement	-	282,188	282,188	-
Corporation General	-	1,416,719	1,416,718	1
Corporation Park	-	8,973	8,973	-
Township General	-	264,689	264,689	-
Township Fire Fighting	-	209,345	209,345	-
Township Cumulative	-	138,774	138,774	-
Township Recreation	-	17,286	17,286	-
Thunderbird Fire Territory	-	138,119	138,119	-
Library	-	1,074,629	1,074,629	-
Busseron Conservancy	-	28,167	28,167	-
School Pension Debt	-	1,051,866	1,051,866	-
Fire Territory Equip Replace	-	15,259	15,259	-
Cum"l Fire Building & Equipment	-	1,664	1,664	-
Motor Vehicle Hwy	-	9,836	9,836	-
Clerk"s ARRA Fund	2,090	-	-	2,090
Grant Jag Grant	-	4,171	4,171	-
Grant Court Reform	-	33,190	17,000	16,190
School Capita Project	-	3,138,143	3,138,142	1
2006 Reassessment	27,537	185,067	212,604	-
Grant 2009 HAVA Poling Place	-	-	-	-
Landfill Closure Trust	389,846	17,044	4,067	402,823
Probation	3,637	62,572	62,372	3,837
Sheriff Pension Trust	1,058,538	4,991	85,919	977,610
Jail Commissary	12,073	148,293	147,456	12,910
4-H Extension Office	900	4,350	4,750	500
Airport	8,060	147,702	145,581	10,181
Clerk"s Support	4,067	556,081	556,886	3,262
Clerk"s Trust	510,887	1,578,526	1,722,492	366,921
Sheriff Inmate	10,539	130,319	128,092	12,766
Prosecutor	5,489	-	-	5,489
Recorder	-	102,000	102,000	-
Sheriff Trust	9,923	451,208	430,729	30,402
Sheriff Coke	321	67	-	388
After Settlement Collections	608,850	19,544,615	19,814,207	339,258
Aviation Donation	537	2,025	1,589	973
Transportation	4,380	-	-	4,380
Grant Com Emer Man Planning	1,016	-	-	1,016
Grant Methamphetamine Mini	1,496	4,171	4,171	1,496
Park & Recreation	483,992	962,797	965,361	481,428
2015 Reassessment	27,138	297,331	212,604	111,865
Comm. Corr. Project Income	-	22,879	17,239	5,640
Township Assistance	-	138,909	138,908	1
Veteran Van Donation	-	354	-	354
Ambulance Donation fund	3,308	-	-	3,308

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, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Clock Repair Donation Fund	6,772	15,204	21,976	-
Com Emer Response Team Sub	2,531	-	-	2,531
Election Non Reverting Sec 102	1,194	-	-	1,194
Grant Health Bio Terrorism	15,599	-	10,500	5,099
Grant Pandemic Assessment	1,889	-	-	1,889
Grant - Ambulance Generator	-	5,875	-	5,875
Aviation Rotary	31,938	92,851	90,610	34,179
Gill Township Levee	-	225,761	225,761	-
Island Levee	-	59,500	59,500	-
J W Adams	-	253	253	-
Niblack Levee Repair	-	31,828	31,828	-
Niblack Maintenance	-	18,127	18,127	-
Highway 54	903,595	22,677	-	926,272
Law Enforcement Fund	63,006	-	1,940	61,066
48 Road Agreement	-	125,900	-	125,900
Drug Interdiction Fund	2,300	3,471	-	5,771
SWETA Excise Tax Allocation	-	113,117	113,117	-
Riverboat Revenue Sharing	-	136,119	136,119	-
County Cedit	376,379	545,490	567,844	354,025
Grant Homeland Security	-	7,741	3,741	4,000
Victim Advocacy	(6,422)	22,366	22,375	(6,431)
Sullivan Co Community Foundati	365	-	-	365
Grant Energy Area 2 (Round 1)	(6,860)	11,080	905	3,315
Grant Energy Area 3 ( Round 1	(7,720)	7,720	-	-
Grant BioTerrorism Prepare/Resp	(11,254)	20,000	420	8,326
Common School	3,008	-	-	3,008
Operation Pull Over	63	4,588	4,629	22
Utility Easement Fee	-	10	-	10
Circuit Court Bail Bond	3,562	3,910	200	7,272
Superior Court Bail Bond	63,624	10,130	1,054	72,700
Probation Administration Fee	-	18,887	-	18,887
Redevelopment Commission	11,497	4,000	6,011	9,486
Grant Court Improvement Plan	2,511	-	2,511	-
Grant Indiana Youth Aviaiton	1,500	-	-	1,500
Aviation Construction	8,427	286,084	236,916	57,595
Shelburn Storm Water Liens	-	6,644	6,644	-
Police Pension Trust Fund	929	11,356	-	12,285
Clerk Record Perpetuation	19,377	8,295	14,166	13,506
Health Maintenance	65,182	34,769	30,453	69,498
Juvenile Probation Service	15,592	3,227	7,386	11,433
Adult Probation Services	67,149	33,155	24,845	75,459
Road Closure	27,000	-	-	27,000
Sale of County Owned Property	25,162	-	-	25,162
Payroll	15,730	1,191,986	1,194,624	13,092
Health Benefits	3,141,053	1,741,713	1,961,534	2,921,232
U.S. Specialty Ins. Co. Fund	-	1,798	-	1,798
Certificate Sale Receipts	1,487	-	1,487	-
State's Share of Del Tax/Pen	-	114	109	5
Totals	<u>\$ 13,461,409</u>	<u>\$ 58,217,210</u>	<u>\$ 57,827,009</u>	<u>\$ 13,851,610</u>

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

SULLIVAN COUNTY  
NOTES TO FINANCIAL STATEMENT

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

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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, 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

SULLIVAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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; internal service receipts; and fiduciary receipts.

*E. Disbursements*

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

Personal services 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.

*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

SULLIVAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

**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.

SULLIVAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**Note 6. Pension Plans**

*A. County Police Retirement Plan*

*Plan Description*

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. 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 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 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 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, 2011

	General	Highway	Local Road & Street	Aviation	Accident Report	Firearm's Training	Health
Cash and investments - beginning	\$ 1,734,607	\$ 491,770	\$ 87,015	\$ 69,580	\$ 9,048	\$ 31,794	\$ 31,099
Receipts:							
Taxes	5,046,146	356,475	-	78,400	-	-	93,575
Intergovernmental	437,825	2,395,996	174,047	7,171	-	-	8,558
Charges for services	391,522	20,000	-	50,707	-	-	13,672
Fines and forfeits	132,544	-	-	-	555	7,850	-
Other receipts	214,428	371,404	79,833	4	-	520	1,450
Total receipts	<u>6,222,465</u>	<u>3,143,875</u>	<u>253,880</u>	<u>136,282</u>	<u>555</u>	<u>8,370</u>	<u>117,255</u>
Disbursements:							
Personal services	4,092,935	1,433,709	-	44,106	-	-	95,112
Supplies	408,207	958,418	318,211	2,933	-	-	7,724
Other services and charges	1,221,411	367,374	-	48,725	-	-	7,251
Capital outlay	137,859	3,053	-	38,069	-	-	-
Other disbursements	106,884	9,836	-	797	-	2,804	-
Total disbursements	<u>5,967,296</u>	<u>2,772,390</u>	<u>318,211</u>	<u>134,630</u>	<u>-</u>	<u>2,804</u>	<u>110,087</u>
Excess (deficiency) of receipts over disbursements	<u>255,169</u>	<u>371,485</u>	<u>(64,331)</u>	<u>1,652</u>	<u>555</u>	<u>5,566</u>	<u>7,168</u>
Cash and investments - ending	<u>\$ 1,989,776</u>	<u>\$ 863,255</u>	<u>\$ 22,684</u>	<u>\$ 71,232</u>	<u>\$ 9,603</u>	<u>\$ 37,360</u>	<u>\$ 38,267</u>

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

	Ambulance	Law Enforcement Continue Ed	Vehicle Inspection	Surveyor Perpetuation	E 911	Drug Free Community	E W House
Cash and investments - beginning	\$ 139,950	\$ 4,339	\$ 8,256	\$ 24,163	\$ 24,246	\$ 23,962	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	2,045
Intergovernmental	-	-	-	-	-	-	-
Charges for services	486,464	-	-	-	-	-	-
Fines and forfeits	37,539	-	-	5,115	101,606	16,151	-
Other receipts	<u>285,058</u>	-	-	-	<u>63,478</u>	<u>1,000</u>	-
Total receipts	<u>809,061</u>	<u>-</u>	<u>-</u>	<u>5,115</u>	<u>165,084</u>	<u>17,151</u>	<u>2,045</u>
Disbursements:							
Personal services	589,964	-	-	-	37,100	-	-
Supplies	128,739	-	-	-	-	-	-
Other services and charges	63,035	-	-	-	60,626	-	-
Capital outlay	-	-	-	-	5,849	-	-
Other disbursements	<u>10,295</u>	<u>1,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,910</u>	<u>2,045</u>
Total disbursements	<u>792,033</u>	<u>1,600</u>	<u>-</u>	<u>-</u>	<u>103,575</u>	<u>17,910</u>	<u>2,045</u>
Excess (deficiency) of receipts over disbursements	<u>17,028</u>	<u>(1,600)</u>	<u>-</u>	<u>5,115</u>	<u>61,509</u>	<u>(759)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 156,978</u>	<u>\$ 2,739</u>	<u>\$ 8,256</u>	<u>\$ 29,278</u>	<u>\$ 85,755</u>	<u>\$ 23,203</u>	<u>\$ -</u>

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

	LEPC/Emerg. Plan./Right to Kno	Prosecutor Title VI-D Old	Recorder Perpetuation	User fee	Pre-Trial	CASA Court App Sp Advocate	County Misdemeanant
Cash and investments - beginning	\$ 19,673	\$ 9,842	\$ 137,368	\$ 53,547	\$ 5,392	\$ 1	\$ 27,883
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	13,898
Fines and forfeits	-	-	42,108	10,689	13,420	-	-
Other receipts	-	-	-	-	7	-	-
Total receipts	-	-	42,108	10,689	13,427	-	13,898
Disbursements:							
Personal services	-	-	-	-	13,995	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	19,379
Other disbursements	1,066	-	59,821	392	-	-	-
Total disbursements	1,066	-	59,821	392	13,995	-	19,379
Excess (deficiency) of receipts over disbursements	(1,066)	-	(17,713)	10,297	(568)	-	(5,481)
Cash and investments - ending	\$ 18,607	\$ 9,842	\$ 119,655	\$ 63,844	\$ 4,824	\$ 1	\$ 22,402

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

	Supplemental Public Defender	Clerk's Title IV-D New	Jury Fees	Rainy Day Fund	Sales Disclosure	Community Corrections - Grant	2011 IN Local Health Dept Trus
Cash and investments - beginning	\$ 24,917	\$ 18,914	\$ 22,592	\$ 1,119,963	\$ 550	\$ (3,726)	\$ -
Receipts:							
Taxes	-	-	-	15	-	-	-
Intergovernmental	-	-	-	-	-	167,225	-
Charges for services	-	-	-	-	-	-	17,347
Fines and forfeits	-	-	4,782	-	2,510	-	-
Other receipts	48,618	-	-	-	-	-	-
Total receipts	48,618	-	4,782	15	2,510	167,225	17,347
Disbursements:							
Personal services	21,059	-	5,152	-	-	91,518	-
Supplies	-	-	-	-	-	16,244	-
Other services and charges	-	-	-	139,640	-	12,384	-
Capital outlay	-	-	-	-	-	5,049	-
Other disbursements	10,000	7,639	-	20,630	2,740	766	-
Total disbursements	31,059	7,639	5,152	160,270	2,740	125,961	-
Excess (deficiency) of receipts over disbursements	17,559	(7,639)	(370)	(160,255)	(230)	41,264	17,347
Cash and investments - ending	\$ 42,476	\$ 11,275	\$ 22,222	\$ 959,708	\$ 320	\$ 37,538	\$ 17,347

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

	Grant H1-N1	Excess Levee per DLGF	County ID Protection Fund	911 Wireless	Prosecutor's Title IV-D New	Drug Interdiction Fund	Allocation Fund
Cash and investments - beginning	\$ (30,181)	\$ 13,806	\$ 42,912	\$ 226,371	\$ 63,976	\$ 300	\$ 49,839
Receipts:							
Taxes	-	-	-	-	-	-	30,727
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	89,632	-	-	-
Fines and forfeits	-	-	4,444	-	-	-	-
Other receipts	-	-	-	108	25,079	-	-
Total receipts	-	-	4,444	89,740	25,079	-	30,727
Disbursements:							
Personal services	-	-	-	96,688	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	149	-	-	4,252	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	13,806	-	-	5,899	-	28,929
Total disbursements	149	13,806	-	100,940	5,899	-	28,929
Excess (deficiency) of receipts over disbursements	(149)	(13,806)	4,444	(11,200)	19,180	-	1,798
Cash and investments - ending	<u>\$ (30,330)</u>	<u>\$ -</u>	<u>\$ 47,356</u>	<u>\$ 215,171</u>	<u>\$ 83,156</u>	<u>\$ 300</u>	<u>\$ 51,637</u>

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

	Sex & Violent Offender Fund	Clerk Regular Incentive	Prosecutors ARRA Fund	County Gen. Regular Incentive	Elected Official Training DOT	Cum'l Capital Development	Park Non Reverting Operating
Cash and investments - beginning	\$ 8,113	\$ -	\$ 793	\$ -	\$ -	\$ -	\$ 67,517
Receipts:							
Taxes	-	-	-	-	-	10,327	-
Intergovernmental	-	-	-	-	-	1,949	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	1,555	-	-	-	876	-	60,983
Other receipts	8,841	16,668	-	16,668	-	-	25
Total receipts	10,396	16,668	-	16,668	876	12,276	61,008
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	35,431
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	10,584	-	-	-	-	12,275	-
Total disbursements	10,584	-	-	-	-	12,275	35,431
Excess (deficiency) of receipts over disbursements	(188)	16,668	-	16,668	876	1	25,577
Cash and investments - ending	\$ 7,925	\$ 16,668	\$ 793	\$ 16,668	\$ 876	\$ 1	\$ 93,094

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

	Cumulative Bridge	Congressional School Principal	City & Town Court Costs	Coroner Perpetuation	Congressional School Interest	Shelburn Nuisance & Liens & Fees	2011 Tax Sale Surplus
Cash and investments - beginning	\$ 108,309	\$ 293	\$ 799	\$ 191	\$ 10,764	\$ -	\$ -
Receipts:							
Taxes	315,288	-	-	-	-	3,990	-
Intergovernmental	28,837	-	-	-	-	-	-
Charges for services	24,592	-	-	-	-	-	-
Fines and forfeits	-	-	8,513	1,954	-	-	-
Other receipts	341,179	15,576	-	-	-	-	41,898
Total receipts	709,896	15,576	8,513	1,954	-	3,990	41,898
Disbursements:							
Personal services	92,442	-	-	-	-	-	-
Supplies	167,058	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	173,066	-	-	-	-	-	-
Other disbursements	-	-	-	1,998	-	3,990	16,879
Total disbursements	432,566	-	-	1,998	-	3,990	16,879
Excess (deficiency) of receipts over disbursements	277,330	15,576	8,513	(44)	-	-	25,019
Cash and investments - ending	\$ 385,639	\$ 15,869	\$ 9,312	\$ 147	\$ 10,764	\$ -	\$ 25,019

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

	Tax Sale Redemption	Surplus Tax	School Excise Tax Allocation	State Fines & Forfeitures	Shelburn Sewer Liens	Overweight Vehicle Fines	Infraction Judgements
Cash and investments - beginning	\$ 4,507	\$ 50,508	\$ -	\$ 2,541	\$ -	\$ -	\$ 3,331
Receipts:							
Taxes	-	37,464	-	-	15	-	-
Intergovernmental	-	-	585,496	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	11,670	15	382	33,139
Other receipts	46,180	-	-	-	-	-	-
Total receipts	<u>46,180</u>	<u>37,464</u>	<u>585,496</u>	<u>11,670</u>	<u>30</u>	<u>382</u>	<u>33,139</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	47,694	25,734	585,496	6,476	15	382	32,446
Total disbursements	<u>47,694</u>	<u>25,734</u>	<u>585,496</u>	<u>6,476</u>	<u>15</u>	<u>382</u>	<u>32,446</u>
Excess (deficiency) of receipts over disbursements	<u>(1,514)</u>	<u>11,730</u>	<u>-</u>	<u>5,194</u>	<u>15</u>	<u>-</u>	<u>693</u>
Cash and investments - ending	<u>\$ 2,993</u>	<u>\$ 62,238</u>	<u>\$ -</u>	<u>\$ 7,735</u>	<u>\$ 15</u>	<u>\$ -</u>	<u>\$ 4,024</u>

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

	Inheritance Tax	Special Death Benefits	Education Plate	Cedit Distribution	Tourism	Financial Institution	Wheel Tax
Cash and investments - beginning	\$ 389,748	\$ 125	\$ 225	\$ -	\$ 30,104	\$ -	\$ -
Receipts:							
Taxes	-	-	-	913,435	20,564	-	91,256
Intergovernmental	-	-	-	-	1,431	48,251	-
Charges for services	-	-	394	-	-	48,251	-
Fines and forfeits	-	1,655	-	-	-	-	-
Other receipts	991,178	-	-	-	10,203	-	-
Total receipts	<u>991,178</u>	<u>1,655</u>	<u>394</u>	<u>913,435</u>	<u>32,198</u>	<u>96,502</u>	<u>91,256</u>
Disbursements:							
Personal services	-	-	-	-	3,139	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	19,422	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,154,404	1,560	-	913,435	-	48,251	91,256
Total disbursements	<u>1,154,404</u>	<u>1,560</u>	<u>-</u>	<u>913,435</u>	<u>22,561</u>	<u>48,251</u>	<u>91,256</u>
Excess (deficiency) of receipts over disbursements	<u>(163,226)</u>	<u>95</u>	<u>394</u>	<u>-</u>	<u>9,637</u>	<u>48,251</u>	<u>-</u>
Cash and investments - ending	<u>\$ 226,522</u>	<u>\$ 220</u>	<u>\$ 619</u>	<u>\$ -</u>	<u>\$ 39,741</u>	<u>\$ 48,251</u>	<u>\$ -</u>

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

	Surtax	Mortgage Fee / State	Child Restraint Violation	Commercial Vehicle Excise CVET	Homestead Credit Rebate	HEA 1001 STATE HSC 2008 DISTR	School Debt
Cash and investments - beginning	\$ -	\$ 120	\$ 10	\$ -	\$ -	\$ (91)	\$ -
Receipts:							
Taxes	325,978	-	-	-	53	-	2,750,144
Intergovernmental	-	-	-	-	-	-	223,717
Charges for services	-	-	-	117,310	-	198	-
Fines and forfeits	-	1,580	155	-	-	-	-
Other receipts	-	-	-	-	-	91	-
Total receipts	<u>325,978</u>	<u>1,580</u>	<u>155</u>	<u>117,310</u>	<u>53</u>	<u>289</u>	<u>2,973,861</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	325,975	1,360	140	58,662	-	198	2,973,861
Total disbursements	<u>325,975</u>	<u>1,360</u>	<u>140</u>	<u>58,662</u>	<u>-</u>	<u>198</u>	<u>2,973,861</u>
Excess (deficiency) of receipts over disbursements	<u>3</u>	<u>220</u>	<u>15</u>	<u>58,648</u>	<u>53</u>	<u>91</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3</u>	<u>\$ 340</u>	<u>\$ 25</u>	<u>\$ 58,648</u>	<u>\$ 53</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Surplus Tax Sale	Hymera Sewer Liens & Fees	Sullivan Nuisance Liens & Fees	Tobacco Settlement	Infraction Deferral	2008 Tax Sale Surplus 4808	2008 Tax Sale Surplus 4809
Cash and investments - beginning	\$ 10,386	\$ -	\$ -	\$ 58,143	\$ 22,154	\$ 57,569	\$ 18,096
Receipts:							
Taxes	-	3,241	25,832	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	60,744	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	3,241	25,832	-	60,744	-	-
Disbursements:							
Personal services	-	-	-	-	51,806	-	-
Supplies	-	-	-	-	3,719	-	-
Other services and charges	-	-	-	-	26,041	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	10,386	3,179	25,469	-	-	57,569	18,096
Total disbursements	10,386	3,179	25,469	-	81,566	57,569	18,096
Excess (deficiency) of receipts over disbursements	(10,386)	62	363	-	(20,822)	(57,569)	(18,096)
Cash and investments - ending	\$ -	\$ 62	\$ 363	\$ 58,143	\$ 1,332	\$ -	\$ -

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

	2009 Tax Sale Surplus	2010 Tax Sale Surplus	School Transportation	Bus Replacement	Corporation General	Corporation Park	Township General
Cash and investments - beginning	\$ 22,389	\$ 90,208	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	2,379,924	258,716	1,206,094	7,447	239,227
Intergovernmental	-	-	215,733	23,472	210,625	1,526	25,462
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>2,595,657</u>	<u>282,188</u>	<u>1,416,719</u>	<u>8,973</u>	<u>264,689</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	60,242	2,595,657	282,188	1,416,718	8,973	264,689
Total disbursements	<u>-</u>	<u>60,242</u>	<u>2,595,657</u>	<u>282,188</u>	<u>1,416,718</u>	<u>8,973</u>	<u>264,689</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(60,242)</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 22,389</u>	<u>\$ 29,966</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Township Fire Fighting	Township Cumulative	Township Recreation	Thunderbird Fire Territory	Library	Busseron Conservancy	School Pension Debt
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	190,950	131,282	16,474	122,633	988,014	28,167	966,797
Intergovernmental	18,395	7,492	812	15,486	86,615	-	85,069
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>209,345</u>	<u>138,774</u>	<u>17,286</u>	<u>138,119</u>	<u>1,074,629</u>	<u>28,167</u>	<u>1,051,866</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>209,345</u>	<u>138,774</u>	<u>17,286</u>	<u>138,119</u>	<u>1,074,629</u>	<u>28,167</u>	<u>1,051,866</u>
Total disbursements	<u>209,345</u>	<u>138,774</u>	<u>17,286</u>	<u>138,119</u>	<u>1,074,629</u>	<u>28,167</u>	<u>1,051,866</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Fire Territory Equip Replace	Cum'l Fire Building & Equipment	Motor Vehicle Hwy	Clerk's ARRA Fund	Grant Jag Grant	Grant Court Reform	School Capita Project
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,090	\$ -	\$ -	\$ -
Receipts:							
Taxes	13,548	1,396	8,035	-	-	-	2,885,882
Intergovernmental	1,711	268	1,801	-	-	-	252,261
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	4,171	33,190	-
<b>Total receipts</b>	<b>15,259</b>	<b>1,664</b>	<b>9,836</b>	<b>-</b>	<b>4,171</b>	<b>33,190</b>	<b>3,138,143</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	4,171	-	-
Other disbursements	15,259	1,664	9,836	-	-	17,000	3,138,142
<b>Total disbursements</b>	<b>15,259</b>	<b>1,664</b>	<b>9,836</b>	<b>-</b>	<b>4,171</b>	<b>17,000</b>	<b>3,138,142</b>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	16,190	1
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,090</u>	<u>\$ -</u>	<u>\$ 16,190</u>	<u>\$ 1</u>

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

	2006 Reassessment	Grant 2009 HAVA Poling Place	Landfill Closure Trust	Probation	Sheriff Pension Trust	Jail Commissary	4-H Extension Office
Cash and investments - beginning	\$ 27,537	\$ -	\$ 389,846	\$ 3,637	\$ 1,058,538	\$ 12,073	\$ 900
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	185,067	-	17,044	62,572	4,991	148,293	4,350
Total receipts	<u>185,067</u>	<u>-</u>	<u>17,044</u>	<u>62,572</u>	<u>4,991</u>	<u>148,293</u>	<u>4,350</u>
Disbursements:							
Personal services	66,251	-	-	-	-	-	-
Supplies	548	-	-	-	-	-	-
Other services and charges	145,805	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	4,067	62,372	85,919	147,456	4,750
Total disbursements	<u>212,604</u>	<u>-</u>	<u>4,067</u>	<u>62,372</u>	<u>85,919</u>	<u>147,456</u>	<u>4,750</u>
Excess (deficiency) of receipts over disbursements	<u>(27,537)</u>	<u>-</u>	<u>12,977</u>	<u>200</u>	<u>(80,928)</u>	<u>837</u>	<u>(400)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 402,823</u>	<u>\$ 3,837</u>	<u>\$ 977,610</u>	<u>\$ 12,910</u>	<u>\$ 500</u>

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

	Airport	Clerk"s Support	Clerk"s Trust	Sheriff Inmate	Prosecutor	Recorder	Sheriff Trust
Cash and investments - beginning	\$ 8,060	\$ 4,067	\$ 510,887	\$ 10,539	\$ 5,489	\$ -	\$ 9,923
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>147,702</u>	<u>556,081</u>	<u>1,578,526</u>	<u>130,319</u>	-	<u>102,000</u>	<u>451,208</u>
Total receipts	<u>147,702</u>	<u>556,081</u>	<u>1,578,526</u>	<u>130,319</u>	-	<u>102,000</u>	<u>451,208</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>145,581</u>	<u>556,886</u>	<u>1,722,492</u>	<u>128,092</u>	-	<u>102,000</u>	<u>430,729</u>
Total disbursements	<u>145,581</u>	<u>556,886</u>	<u>1,722,492</u>	<u>128,092</u>	-	<u>102,000</u>	<u>430,729</u>
Excess (deficiency) of receipts over disbursements	<u>2,121</u>	<u>(805)</u>	<u>(143,966)</u>	<u>2,227</u>	-	-	<u>20,479</u>
Cash and investments - ending	<u>\$ 10,181</u>	<u>\$ 3,262</u>	<u>\$ 366,921</u>	<u>\$ 12,766</u>	<u>\$ 5,489</u>	<u>\$ -</u>	<u>\$ 30,402</u>

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

	Sheriff Coke	After Settlement Collections	Aviation Donation	Transportation	Grant Com Emer Man Planning	Grant Methamphetamine Mini	Park & Recreation
Cash and investments - beginning	\$ 321	\$ 608,850	\$ 537	\$ 4,380	\$ 1,016	\$ 1,496	\$ 483,992
Receipts:							
Taxes	-	-	-	-	-	-	6,776
Intergovernmental	-	-	-	-	-	4,171	785
Charges for services	-	-	-	-	-	-	895,053
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	67	19,544,615	2,025	-	-	-	60,183
Total receipts	67	19,544,615	2,025	-	-	4,171	962,797
Disbursements:							
Personal services	-	-	-	-	-	-	499,213
Supplies	-	-	-	-	-	-	83,015
Other services and charges	-	-	-	-	-	-	300,831
Capital outlay	-	-	-	-	-	4,171	74,215
Other disbursements	-	19,814,207	1,589	-	-	-	8,087
Total disbursements	-	19,814,207	1,589	-	-	4,171	965,361
Excess (deficiency) of receipts over disbursements	67	(269,592)	436	-	-	-	(2,564)
Cash and investments - ending	\$ 388	\$ 339,258	\$ 973	\$ 4,380	\$ 1,016	\$ 1,496	\$ 481,428

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

	2015 Reassessment	Comm. Corr. Project Income	Township Assistance	Veteran Van Donation	Ambulance Donation fund	Clock Repair Donation Fund	Com Emer Response Team Sub
Cash and investments - beginning	\$ 27,138	\$ -	\$ -	\$ -	\$ 3,308	\$ 6,772	\$ 2,531
Receipts:							
Taxes	102,848	-	124,772	-	-	-	-
Intergovernmental	9,407	20,714	14,137	-	-	-	-
Charges for services	-	2,020	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	185,076	145	-	354	-	15,204	-
Total receipts	<u>297,331</u>	<u>22,879</u>	<u>138,909</u>	<u>354</u>	<u>-</u>	<u>15,204</u>	<u>-</u>
Disbursements:							
Personal services	66,251	-	-	-	-	-	-
Supplies	548	1,824	-	-	-	-	-
Other services and charges	145,805	15,415	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	138,908	-	-	21,976	-
Total disbursements	<u>212,604</u>	<u>17,239</u>	<u>138,908</u>	<u>-</u>	<u>-</u>	<u>21,976</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>84,727</u>	<u>5,640</u>	<u>1</u>	<u>354</u>	<u>-</u>	<u>(6,772)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 111,865</u>	<u>\$ 5,640</u>	<u>\$ 1</u>	<u>\$ 354</u>	<u>\$ 3,308</u>	<u>\$ -</u>	<u>\$ 2,531</u>

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

	Election Non Reverting Sec 102	Grant Health Bio Terrorism	Grant Pandemic Assessment	Grant - Ambulance Generator	Aviation Rotary	Gill Township Levee	Island Levee
Cash and investments - beginning	\$ 1,194	\$ 15,599	\$ 1,889	\$ -	\$ 31,938	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	225,761	59,500
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	92,851	-	-
Other receipts	-	-	-	5,875	-	-	-
Total receipts	-	-	-	5,875	92,851	225,761	59,500
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	10,500	-	-	90,610	225,761	59,500
Total disbursements	-	10,500	-	-	90,610	225,761	59,500
Excess (deficiency) of receipts over disbursements	-	(10,500)	-	5,875	2,241	-	-
Cash and investments - ending	<u>\$ 1,194</u>	<u>\$ 5,099</u>	<u>\$ 1,889</u>	<u>\$ 5,875</u>	<u>\$ 34,179</u>	<u>\$ -</u>	<u>\$ -</u>

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

	J W Adams	Niblack Levee Repair	Niblack Maintenance	Highway 54	Law Enforcement Fund	48 Road Agreement	Drug Interdiction Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 903,595	\$ 63,006	\$ -	\$ 2,300
Receipts:							
Taxes	253	31,828	18,127	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	125,900	-
Fines and forfeits	-	-	-	-	-	-	3,471
Other receipts	-	-	-	22,677	-	-	-
Total receipts	<u>253</u>	<u>31,828</u>	<u>18,127</u>	<u>22,677</u>	<u>-</u>	<u>125,900</u>	<u>3,471</u>
Disbursements:							
Personal services	-	-	-	-	1,642	-	-
Supplies	-	-	-	-	298	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	253	31,828	18,127	-	-	-	-
Total disbursements	<u>253</u>	<u>31,828</u>	<u>18,127</u>	<u>-</u>	<u>1,940</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,677</u>	<u>(1,940)</u>	<u>125,900</u>	<u>3,471</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 926,272</u>	<u>\$ 61,066</u>	<u>\$ 125,900</u>	<u>\$ 5,771</u>

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

	SWETA Excise Tax Allocation	Riverboat Revenue Sharing	County Cedit	Grant Homeland Security	Victim Advocacy	Sullivan Co Community Foundati	Grant Energy Area 2 (Round 1)
Cash and investments - beginning	\$ -	\$ -	\$ 376,379	\$ -	\$ (6,422)	\$ 365	\$ (6,860)
Receipts:							
Taxes	-	-	523,265	-	-	-	-
Intergovernmental	113,117	-	-	7,741	-	-	-
Charges for services	-	136,119	-	-	22,366	-	11,080
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	22,225	-	-	-	-
Total receipts	<u>113,117</u>	<u>136,119</u>	<u>545,490</u>	<u>7,741</u>	<u>22,366</u>	<u>-</u>	<u>11,080</u>
Disbursements:							
Personal services	-	-	-	-	22,375	-	-
Supplies	-	-	425,872	-	-	-	-
Other services and charges	-	-	86,301	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	113,117	136,119	55,671	3,741	-	-	905
Total disbursements	<u>113,117</u>	<u>136,119</u>	<u>567,844</u>	<u>3,741</u>	<u>22,375</u>	<u>-</u>	<u>905</u>
Excess (deficiency) of receipts over disbursements	-	-	(22,354)	4,000	(9)	-	10,175
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 354,025</u>	<u>\$ 4,000</u>	<u>\$ (6,431)</u>	<u>\$ 365</u>	<u>\$ 3,315</u>

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

	Grant Energy Area 3 ( Round 1	Grant BioTerrorism Prepare/Resp	Common School	Operation Pull Over	Utility Easement Fee	Circuit Court Bail Bond	Superior Court Bail Bond
Cash and investments - beginning	\$ (7,720)	\$ (11,254)	\$ 3,008	\$ 63	\$ -	\$ 3,562	\$ 63,624
Receipts:							
Taxes	-	-	-	-	10	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	6,000	10,000	-	4,588	-	-	-
Fines and forfeits	-	-	-	-	-	3,910	10,130
Other receipts	1,720	10,000	-	-	-	-	-
Total receipts	<u>7,720</u>	<u>20,000</u>	<u>-</u>	<u>4,588</u>	<u>10</u>	<u>3,910</u>	<u>10,130</u>
Disbursements:							
Personal services	-	-	-	4,629	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	420	-	-	-	200	1,054
Total disbursements	<u>-</u>	<u>420</u>	<u>-</u>	<u>4,629</u>	<u>-</u>	<u>200</u>	<u>1,054</u>
Excess (deficiency) of receipts over disbursements	<u>7,720</u>	<u>19,580</u>	<u>-</u>	<u>(41)</u>	<u>10</u>	<u>3,710</u>	<u>9,076</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 8,326</u>	<u>\$ 3,008</u>	<u>\$ 22</u>	<u>\$ 10</u>	<u>\$ 7,272</u>	<u>\$ 72,700</u>

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

	Probation Administration Fee	Redevelopment Commission	Grant Court Improvement Plan	Grant Indiana Youth Aviaiton	Aviation Construction	Shelburn Storm Water Liens	Police Pension Trust Fund
Cash and investments - beginning	\$ -	\$ 11,497	\$ 2,511	\$ 1,500	\$ 8,427	\$ -	\$ 929
Receipts:							
Taxes	-	-	-	-	-	6,644	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	59,801	-	-
Fines and forfeits	18,887	-	-	-	-	-	11,356
Other receipts	-	4,000	-	-	226,283	-	-
Total receipts	<u>18,887</u>	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>286,084</u>	<u>6,644</u>	<u>11,356</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	2,709	-	-	-	-	-
Other services and charges	-	3,302	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	2,511	-	236,916	6,644	-
Total disbursements	<u>-</u>	<u>6,011</u>	<u>2,511</u>	<u>-</u>	<u>236,916</u>	<u>6,644</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>18,887</u>	<u>(2,011)</u>	<u>(2,511)</u>	<u>-</u>	<u>49,168</u>	<u>-</u>	<u>11,356</u>
Cash and investments - ending	<u>\$ 18,887</u>	<u>\$ 9,486</u>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 57,595</u>	<u>\$ -</u>	<u>\$ 12,285</u>

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

	Clerk Record Perpetuation	Health Maintenance	Juvenile Probation Service	Adult Probation Services	Road Closure	Sale of County Owned Property
Cash and investments - beginning	\$ 19,377	\$ 65,182	\$ 15,592	\$ 67,149	\$ 27,000	\$ 25,162
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	33,139	-	-	-	-
Fines and forfeits	8,295	-	3,227	32,817	-	-
Other receipts	-	1,630	-	338	-	-
Total receipts	<u>8,295</u>	<u>34,769</u>	<u>3,227</u>	<u>33,155</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	20,453	-	-	-	-
Supplies	-	-	2,594	10,387	-	-
Other services and charges	13,842	-	4,792	10,304	-	-
Capital outlay	-	-	-	4,154	-	-
Other disbursements	324	10,000	-	-	-	-
Total disbursements	<u>14,166</u>	<u>30,453</u>	<u>7,386</u>	<u>24,845</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(5,871)</u>	<u>4,316</u>	<u>(4,159)</u>	<u>8,310</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 13,506</u>	<u>\$ 69,498</u>	<u>\$ 11,433</u>	<u>\$ 75,459</u>	<u>\$ 27,000</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, 2011  
 (Continued)

	Payroll	Health Benefits	U.S. Specialty Ins. Co. Fund	Certificate Sale Receipts	State's Share of Del Tax/Pen	Totals
Cash and investments - beginning	\$ 15,730	\$ 3,141,053	\$ -	\$ 1,487	\$ -	\$ 13,461,409
Receipts:						
Taxes	16,538	-	-	-	114	20,665,992
Intergovernmental	-	-	-	-	-	5,197,303
Charges for services	-	-	-	-	-	2,580,053
Fines and forfeits	-	-	-	-	-	747,478
Other receipts	<u>1,175,448</u>	<u>1,741,713</u>	<u>1,798</u>	<u>-</u>	<u>-</u>	<u>29,026,384</u>
Total receipts	<u>1,191,986</u>	<u>1,741,713</u>	<u>1,798</u>	<u>-</u>	<u>114</u>	<u>58,217,210</u>
Disbursements:						
Personal services	645,382	-	-	-	-	7,994,921
Supplies	-	-	-	-	-	2,574,479
Other services and charges	6,811	-	-	-	-	2,703,518
Capital outlay	-	-	-	-	-	469,035
Other disbursements	<u>542,431</u>	<u>1,961,534</u>	<u>-</u>	<u>1,487</u>	<u>109</u>	<u>44,085,056</u>
Total disbursements	<u>1,194,624</u>	<u>1,961,534</u>	<u>-</u>	<u>1,487</u>	<u>109</u>	<u>57,827,009</u>
Excess (deficiency) of receipts over disbursements	<u>(2,638)</u>	<u>(219,821)</u>	<u>1,798</u>	<u>(1,487)</u>	<u>5</u>	<u>390,201</u>
Cash and investments - ending	<u>\$ 13,092</u>	<u>\$ 2,921,232</u>	<u>\$ 1,798</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 13,851,610</u>

SULLIVAN COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AGCO Finance LLC	Tractor Mower	\$ 22,282	12-28-09	11-30-12
Caterpillar Financial Services Corp.	motor grader	41,200	07-02-09	05-02-12
Caterpillar Financial Services Corp.	Caterpillar Motor Grader	20,239	05-06-11	05-06-14
Caterpillar Financial Services Corp.	Caterpillar Motor Grader	20,600	07-17-09	07-01-12
Equipment Marketing Co	Patcher Model T7500	11,586	06-02-09	06-02-14
FMV Lease Agreement Toshiba Business Solutions	Toshiba eStudio 2830C	2,436	08-21-09	09-21-14
Ford Motor Credit Company	2010 Ford Crown Victoria	6,171	01-25-10	01-25-14
Kansas State Bank of Manhattan	Five 2011 Chevy Tahoe's	21,300	03-16-11	03-16-15
MacAllister	Caterpillar M316D Wheeled Hydraulic Excavator	<u>82,200</u>	03-17-09	03-17-12
Total governmental activities		<u>228,014</u>		
Total of annual lease payments		<u>\$ 228,014</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 October 4, 2012, with Brenda S. Howard, Auditor; Tim Abrams, President of the Board of County Commissioners; and Duane Wampler, President of the County Council. The officials concurred with our examination finding.