

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

RUSH COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
10/02/2013

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Accountant's Report.....	3-4
Financial Statement:	
Statement of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	6-8
Notes to Financial Statement.....	9-13
Supplementary Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	16-35
Schedule of Payables	36
Schedule of Leases and Debt	37
Schedule of Capital Assets.....	38
Exit Conference.....	39

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Deborah C. Adams Mary Ann Beard	01-01-09 to 12-31-12 01-01-13 to 12-31-16
Treasurer	Mary Ann Beard Cindra K. Humphrey	01-01-09 to 12-31-12 01-01-13 to 12-31-16
Clerk	Deborah Richardson	01-01-09 to 12-31-16
Sheriff	Jeffrey Sherwood	01-01-11 to 12-31-14
Recorder	Sally Niedenthal	01-01-11 to 12-31-14
President of the Board of County Commissioners	Thomas H. Barnes Bruce Levi	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the County Council	Gerald Mohr	01-01-12 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF RUSH COUNTY, INDIANA

We have examined the accompanying financial statement of Rush County (County), for the year ended December 31, 2012. 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. The effects on the financial statement of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2012.

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, 2012, 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), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, 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.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

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, Schedule of Payables, Schedule of Leases and Debt, and Schedule of Capital Assets, 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.



Bruce Hartman
State Examiner

September 19, 2013

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, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
COUNTY GENERAL	\$ 1,730,038	\$ 5,607,502	\$ 5,945,071	\$ 1,392,469
HIGHWAY	639,666	1,825,619	1,969,025	496,260
LOCAL ROAD & STREET	578,740	704,236	823,531	459,445
SHERIFFS ACCIDENT	13,120	705	-	13,825
FIREARMS TRAINING	25,743	7,820	16,931	16,632
HEALTH	204,636	202,763	288,501	118,898
LCC ALCOHOL & DRUGS	20,359	21,017	15,000	26,376
LAW ENFORCEMENT CONT EDUCATION	10,333	2,564	625	12,272
CLERK RECORD PERPET	13,541	9,787	4,133	19,195
GIS ELECTRONIC MAP GENERATION	22,671	278	2,823	20,126
INFRACTION DEFERRAL	14,963	21,122	27,092	8,993
E-911	313,625	653,752	526,627	440,750
DRAIN MAINTENANCE	373,924	218,110	167,774	424,260
LEPC/HAZ MAT	25,737	3,763	6,064	23,436
JUVENILE PROB USER	20,547	5,149	-	25,696
ADULT PROB USER FEE	141,309	105,835	76,277	170,867
RECORDER RECORDS	105,460	34,965	32,190	108,235
LAW ENFORCEMENT USER FEE	11,880	7,515	8,359	11,036
COVERED BRIDGE	29,214	9,326	-	38,540
PRE TRIAL DIVERSION	23,311	25,440	10,701	38,050
GUARDIAN AD LITEM	4,698	-	-	4,698
PLAT BOOK	23,963	5,070	250	28,783
MISDEMEANANT FUND	32,029	13,169	13,950	31,248
SUPP PUBLIC DEFENDER	15,829	24,019	23,474	16,374
JAIL COMMISSARY	4,183	52,121	42,084	14,220
SURVEYORS CORNERSTONE	2,390	3,565	3,040	2,915
JURY FEE FUND	27,219	4,077	-	31,296
RAINY DAY FUND	270,455	598	-	271,053
CO MEDICAL CARE FOR INMATES	2,328	605	-	2,933
SALES DISC TRAINING	4,324	1,615	930	5,009
COMMUNITY CORRECTIONS WORK REL	13,428	38,422	744	51,106
IN LOCAL HEALTH DEPT TRUST ACT	117,587	48,251	28,634	137,204
COUNTY CHILD ADVOCACY	136	-	-	136
LEVY EXCESS FUND	1,653	-	-	1,653
CO ID SECURITY PROTECTION FUND	36,038	1,688	-	37,726
E911 WIRELESS	242,886	34,707	277,593	-
SEX OR VIOLENT OFFENDER FUND	5,627	2,245	240	7,632
CAMPAIGN FINANCE ENFORCEMENT	700	150	-	850
EDIT CAPITAL PROJECTS	603,626	414,992	313,189	705,429
REASSESSMENT 2012	11,372	30	10,850	552
REASSESSMENT 2017	-	150,784	-	150,784
CO ELECTED OFFICIALS TRAINING	616	1,688	-	2,304
CUMULATIVE CAP DEVELOPMENT	657,928	153,746	232,808	578,866
CUMULATIVE BRIDGE	122,203	183,299	96,206	209,296
DRAIN IMPROVEMENT/ RECON	45,200	618,097	440,431	222,866
CUMULATIVE HOSPITAL	2,684	-	-	2,684

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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
INVESTMENT SCHOOL PRIN BOND	24,383	-	-	24,383
CITY/TOWN COURT COST	-	7,919	7,919	-
CORONER CONT ED	112	726	838	-
CONGRESSIONAL INT	8,825	373	975	8,223
CLERK CHILD SUPPORT	1,123	249,059	248,606	1,576
WEED & UNSAFE BLDG	-	7,088	7,088	-
TAX SALE SURPLUS	46,987	416	18,015	29,388
TAX SALE REDEMPTION	5	23,950	23,950	5
EXCESS TAX	14,824	12,363	21,529	5,658
WELFARE EXCISE	-	82,422	82,422	-
FINES & FORFEITURES	4,395	28,273	24,678	7,990
DISCLOSURE FEES	235	2,223	2,196	262
SEWAGE COLLECTION	-	45,075	45,075	-
OVERWEIGHT VEHICLES	1,440	25	1,465	-
SHERIFF CASHBOOK	-	858,251	858,251	-
INFRACTION JUDGEMENT	3,116	48,705	47,793	4,028
INHERITANCE TAX	264,718	674,354	866,510	72,562
SHERIFF'S INMATE TRUST	2,663	54,336	52,973	4,026
EDUCATION PLATE FEE	-	469	469	-
FINANCIAL INSTIT TAX	-	167,590	167,590	-
SHERIFF SERVICE PROCESS FEE	-	34,293	34,293	-
WHEEL TAX	1,077	167,006	165,394	2,689
SURTAX	3,279	424,636	423,465	4,450
MORTGAGE FEE FUND- RECORDER	153	1,685	1,688	150
CHILD RESTRAINT VIOLATION	-	675	675	-
CVET FUND	-	74,096	74,096	-
RIVERBOAT REVENUE SHARING	-	103,029	103,029	-
HEA1001 STATE HSC 2008	(35)	55	-	20
PROSECUTOR BAD CHECK	11,783	300	-	12,083
PROPERTY TAX REPLACEMENT CREDIT	-	2,221,396	2,221,396	-
EDIT DISTRIBUTION	-	755,100	755,100	-
INVENTORY HOMESTEAD CREDIT	22,132	755,140	629,594	147,678
TAX DISTRIBUTION	-	11,771,310	11,771,310	-
AFTER SETTLEMENT COLLECTIONS	465,230	17,958,164	18,089,727	333,667
TREASURER CHANGE FUND	500	-	-	500
CLERK CASH BOOK	425,135	2,065,654	2,197,519	293,270
FAMILY VIOLENCE	30	-	-	30
CRIMINAL JUSTICE	1,086	-	1,000	86
CFDA 20.601 OPER PULL OVER GR	(592)	3,502	3,785	(875)
IV-D INCENTIVE 99/CO	35,161	9,841	29,220	15,782
IV-D INCENTIVE 99/CLER	63,583	9,896	4,590	68,889
IV-D INCENTIVE 99/PROS	31,585	14,727	14,253	32,059
BIO-TERRORISM GRANT	11,769	-	-	11,769
SHERIFF ASSOC BUCKLE	102	-	-	102
HOMELAND SECURITY GRANT	478	-	478	-
EMERGENCY MANAGEMENT GRANT	15,761	-	15,761	-

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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
CFDA 93.008 MRC MED RESERVE CO	10,000	-	5,802	4,198
PUBLIC TRANSPORTATION GRANT	-	100,652	100,652	-
CFDA 93.069 PUB HEALTH ER PREP	-	5,939	8,338	(2,399)
MOSCOW COV BR RECONSTRUCTION	298	-	-	298
CFDA 93.069 H1N1 PHER GRANT	-	60	60	-
PROSECUTOR ARRA GRANT FUND	6,478	15	-	6,493
CLERK ARRA GRANT FUND	268	1	-	269
CFDA 90.401 HELP AMER VOTE ACT	-	2,500	2,400	100
PAYROLL FEDERAL W/H	-	348,906	348,906	-
PAYROLL SOCIAL SECURITY	-	194,362	194,362	-
PAYROLL STATE GROSS	-	119,699	119,699	-
PAYROLL CO OPTION	-	49,776	49,776	-
PAYROLL CANCER INSURANCE	1,403	36,876	36,932	1,347
PAYROLL HEALTH INSURANCE	433,660	1,637,272	1,540,002	530,930
WHOLE LIFE INSURANCE	319	17,168	16,895	592
PAYROLL CREDIT UNION	-	16,250	16,250	-
PAYROLL LIFE INSURANCE	580	1,609	1,489	700
PAYROLL GARNISHMENT	-	4,802	4,802	-
PAYROLL UNITED FUND	260	260	260	260
RETIREMENT COUNTY	-	63,931	63,931	-
RETIREMENT SHERIFF	-	11,604	11,604	-
RETIREMENT HIGHWAY	-	67,235	67,235	-
RETIREMENT HEALTH	-	4,150	4,150	-
PAYROLL CHILD SUPPORT	-	20,220	20,220	-
RET PROB USER	-	4,062	4,062	-
DEFERRED COMP	-	36,782	36,782	-
PAYROLL GYM	411	5,919	6,330	-
CUM CAP PERF	-	5,685	5,685	-
E911 PERF	-	7,134	7,134	-
PAYROLL GRANGE LIFE INSURANCE	4	22,208	20,543	1,669
457B SHERIFF DEFFERED COMP	-	19,045	19,045	-
DENTAL INSURANCE	-	19,352	17,619	1,733
VISION INSURANCE	595	7,635	7,600	630
E911 WIRELESS-PERF	-	1,712	1,712	-
RUSH CO 911 PERF	-	5,804	5,804	-
P/R PERF PUBLIC HEALTH ER PREP	-	555	555	-
FRINGE BENEFIT CLEARING FUND	-	7,709	7,709	-
AREA PLAN ESCROW	10,000	-	-	10,000
LAW ENFORCEMENT CONTRIBUTIONS	9,786	3,409	9,723	3,472
RIVERBOAT	174,484	58,943	54,907	178,520
NON REVERTING SHERIFF	450	-	-	450
HISTORICAL PERMITS-RUSHVILLE	25	-	-	25
APC CLEAN UP FUND	2,130	-	-	2,130
COMMISSIONER CERTIFICATE SALE	10,777	-	10,777	-
K-9 CONTRIBUTION FUND	-	19,118	11,976	7,142
LAW ENFORCEMENT FORFEITURE FUND	-	10,761	-	10,761
Totals	<u>\$ 8,690,890</u>	<u>\$ 52,793,448</u>	<u>\$ 53,261,590</u>	<u>\$ 8,222,748</u>

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

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the 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 non-businesses 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; 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.

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

Capital outlay which 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.

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

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.

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.

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.

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

Note 7. Restatement of County Offices

Certain funds that were included on the prior year financial statement have been omitted from the current year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and financial statements.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 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.

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012

	COUNTY GENERAL	HIGHWAY	LOCAL ROAD & STREET	SHERIFFS ACCIDENT	FIREARMS TRAINING	HEALTH	LCC ALCOHOL & DRUGS
Cash and investments - beginning	\$ 1,730,038	\$ 639,666	\$ 578,740	\$ 13,120	\$ 25,743	\$ 204,636	\$ 20,359
Receipts:							
Taxes	4,643,862	-	374,515	-	-	124,304	-
Licenses and permits	20,505	-	2,885	-	7,820	19,970	-
Intergovernmental	480,528	1,781,983	325,414	-	-	9,750	-
Charges for services	334,244	42,338	-	705	-	40,986	-
Fines and forfeits	3,513	-	-	-	-	-	21,017
Other receipts	124,850	1,298	1,422	-	-	7,753	-
Total receipts	<u>5,607,502</u>	<u>1,825,619</u>	<u>704,236</u>	<u>705</u>	<u>7,820</u>	<u>202,763</u>	<u>21,017</u>
Disbursements:							
Personal services	3,976,672	1,103,967	-	-	-	269,863	-
Supplies	188,730	352,487	16,128	-	16,931	3,655	-
Other services and charges	1,563,015	185,243	11,630	-	-	14,883	15,000
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	116,748	323,670	795,773	-	-	-	-
Other disbursements	99,906	3,658	-	-	-	100	-
Total disbursements	<u>5,945,071</u>	<u>1,969,025</u>	<u>823,531</u>	<u>-</u>	<u>16,931</u>	<u>288,501</u>	<u>15,000</u>
Excess (deficiency) of receipts over disbursements	<u>(337,569)</u>	<u>(143,406)</u>	<u>(119,295)</u>	<u>705</u>	<u>(9,111)</u>	<u>(85,738)</u>	<u>6,017</u>
Cash and investments - ending	<u>\$ 1,392,469</u>	<u>\$ 496,260</u>	<u>\$ 459,445</u>	<u>\$ 13,825</u>	<u>\$ 16,632</u>	<u>\$ 118,898</u>	<u>\$ 26,376</u>

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	LAW ENFORCEMENT CONT EDUCATION	CLERK RECORD PERPET	GIS ELECTRONIC MAP GENERATION	INFRACTION DEFERRAL	E-911	DRAIN MAINTENANCE	LEPC/HAZ MAT
Cash and investments - beginning	\$ 10,333	\$ 13,541	\$ 22,671	\$ 14,963	\$ 313,625	\$ 373,924	\$ 25,737
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	3,763
Charges for services	-	9,787	278	21,122	194,281	-	-
Fines and forfeits	2,564	-	-	-	-	-	-
Other receipts	-	-	-	-	459,471	218,110	-
Total receipts	<u>2,564</u>	<u>9,787</u>	<u>278</u>	<u>21,122</u>	<u>653,752</u>	<u>218,110</u>	<u>3,763</u>
Disbursements:							
Personal services	-	-	-	-	163,490	-	-
Supplies	-	-	517	-	-	-	-
Other services and charges	625	2,114	2,306	27,092	83,710	167,774	1,985
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	2,019	-	-	79,963	-	4,079
Other disbursements	-	-	-	-	199,464	-	-
Total disbursements	<u>625</u>	<u>4,133</u>	<u>2,823</u>	<u>27,092</u>	<u>526,627</u>	<u>167,774</u>	<u>6,064</u>
Excess (deficiency) of receipts over disbursements	<u>1,939</u>	<u>5,654</u>	<u>(2,545)</u>	<u>(5,970)</u>	<u>127,125</u>	<u>50,336</u>	<u>(2,301)</u>
Cash and investments - ending	<u>\$ 12,272</u>	<u>\$ 19,195</u>	<u>\$ 20,126</u>	<u>\$ 8,993</u>	<u>\$ 440,750</u>	<u>\$ 424,260</u>	<u>\$ 23,436</u>

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	JUVENILE PROB USER	ADULT PROB USER FEE	RECORDER RECORDS	LAW ENFORCEMENT USER FEE	COVERED BRIDGE	PRE TRIAL DIVERSION	GUARDIAN AD LITEM
Cash and investments - beginning	\$ 20,547	\$ 141,309	\$ 105,460	\$ 11,880	\$ 29,214	\$ 23,311	\$ 4,698
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	5,149	105,835	34,965	7,515	9,250	25,440	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	76	-	-
Total receipts	<u>5,149</u>	<u>105,835</u>	<u>34,965</u>	<u>7,515</u>	<u>9,326</u>	<u>25,440</u>	<u>-</u>
Disbursements:							
Personal services	-	66,764	7,285	-	-	5,818	-
Supplies	-	-	2,999	-	-	-	-
Other services and charges	-	6,490	6,323	-	-	3,117	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	3,023	15,487	-	-	1,766	-
Other disbursements	-	-	96	8,359	-	-	-
Total disbursements	<u>-</u>	<u>76,277</u>	<u>32,190</u>	<u>8,359</u>	<u>-</u>	<u>10,701</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,149</u>	<u>29,558</u>	<u>2,775</u>	<u>(844)</u>	<u>9,326</u>	<u>14,739</u>	<u>-</u>
Cash and investments - ending	<u>\$ 25,696</u>	<u>\$ 170,867</u>	<u>\$ 108,235</u>	<u>\$ 11,036</u>	<u>\$ 38,540</u>	<u>\$ 38,050</u>	<u>\$ 4,698</u>

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	PLAT BOOK	MISDEMEANANT FUND	SUPP PUBLIC DEFENDER	JAIL COMMISSARY	SURVEYORS CORNERSTONE	JURY FEE FUND	RAINY DAY FUND
Cash and investments - beginning	\$ 23,963	\$ 32,029	\$ 15,829	\$ 4,183	\$ 2,390	\$ 27,219	\$ 270,455
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	13,169	-	-	-	-	-
Charges for services	5,070	-	24,019	-	3,565	4,077	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	52,121	-	-	598
Total receipts	<u>5,070</u>	<u>13,169</u>	<u>24,019</u>	<u>52,121</u>	<u>3,565</u>	<u>4,077</u>	<u>598</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	13,950	-	-	-	-	-
Other services and charges	-	-	23,474	-	3,040	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	250	-	-	-	-	-	-
Other disbursements	-	-	-	42,084	-	-	-
Total disbursements	<u>250</u>	<u>13,950</u>	<u>23,474</u>	<u>42,084</u>	<u>3,040</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,820</u>	<u>(781)</u>	<u>545</u>	<u>10,037</u>	<u>525</u>	<u>4,077</u>	<u>598</u>
Cash and investments - ending	<u>\$ 28,783</u>	<u>\$ 31,248</u>	<u>\$ 16,374</u>	<u>\$ 14,220</u>	<u>\$ 2,915</u>	<u>\$ 31,296</u>	<u>\$ 271,053</u>

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	CO MEDICAL CARE FOR INMATES	SALES DISC TRAINING	COMMUNITY CORRECTIONS WORK REL	IN LOCAL HEALTH DEPT TRUST ACT	COUNTY CHILD ADVOCACY	LEVY EXCESS FUND	CO ID SECURITY PROTECTION FUND
Cash and investments - beginning	\$ 2,328	\$ 4,324	\$ 13,428	\$ 117,587	\$ 136	\$ 1,653	\$ 36,038
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	34,447	48,251	-	-	-
Charges for services	605	1,615	3,975	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	1,688
Other receipts	-	-	-	-	-	-	-
Total receipts	605	1,615	38,422	48,251	-	-	1,688
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	7,739	-	-	-
Other services and charges	-	930	-	20,895	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	744	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	930	744	28,634	-	-	-
Excess (deficiency) of receipts over disbursements	605	685	37,678	19,617	-	-	1,688
Cash and investments - ending	<u>\$ 2,933</u>	<u>\$ 5,009</u>	<u>\$ 51,106</u>	<u>\$ 137,204</u>	<u>\$ 136</u>	<u>\$ 1,653</u>	<u>\$ 37,726</u>

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	E911 WIRELESS	SEX OR VIOLENT OFFENDER FUND	CAMPAIGN FINANCE ENFORCEMENT	EDIT CAPITAL PROJECTS	REASSESSMENT 2012	REASSESSMENT 2017	CO ELECTED OFFICIALS TRAINING
Cash and investments - beginning	\$ 242,886	\$ 5,627	\$ 700	\$ 603,626	\$ 11,372	\$ -	\$ 616
Receipts:							
Taxes	-	-	-	413,214	-	139,741	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	10,961	-
Charges for services	34,707	-	-	-	-	-	1,688
Fines and forfeits	-	2,245	150	-	-	-	-
Other receipts	-	-	-	1,778	30	82	-
Total receipts	<u>34,707</u>	<u>2,245</u>	<u>150</u>	<u>414,992</u>	<u>30</u>	<u>150,784</u>	<u>1,688</u>
Disbursements:							
Personal services	17,586	-	-	-	7,613	-	-
Supplies	-	-	-	-	481	-	-
Other services and charges	-	-	-	307,414	1,916	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	840	-	-
Other disbursements	260,007	240	-	5,775	-	-	-
Total disbursements	<u>277,593</u>	<u>240</u>	<u>-</u>	<u>313,189</u>	<u>10,850</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(242,886)</u>	<u>2,005</u>	<u>150</u>	<u>101,803</u>	<u>(10,820)</u>	<u>150,784</u>	<u>1,688</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 7,632</u>	<u>\$ 850</u>	<u>\$ 705,429</u>	<u>\$ 552</u>	<u>\$ 150,784</u>	<u>\$ 2,304</u>

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	CUMULATIVE CAP DEVELOPMENT	CUMULATIVE BRIDGE	DRAIN IMPROVEMENT/ RECON	CUMULATIVE HOSPITAL	INVESTMENT SCHOOL PRIN BOND	CITY/TOWN COURT COST	CORONER CONT ED
Cash and investments - beginning	\$ 657,928	\$ 122,203	\$ 45,200	\$ 2,684	\$ 24,383	\$ -	\$ 112
Receipts:							
Taxes	141,366	168,176	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	11,089	14,759	-	-	-	-	-
Charges for services	-	-	-	-	-	-	726
Fines and forfeits	-	-	-	-	-	7,919	-
Other receipts	1,291	364	618,097	-	-	-	-
Total receipts	<u>153,746</u>	<u>183,299</u>	<u>618,097</u>	<u>-</u>	<u>-</u>	<u>7,919</u>	<u>726</u>
Disbursements:							
Personal services	91,028	-	-	-	-	-	-
Supplies	-	32,889	-	-	-	-	-
Other services and charges	61,954	51,457	369,183	-	-	-	-
Debt service - principal and interest	-	-	71,248	-	-	-	-
Capital outlay	79,826	11,860	-	-	-	-	-
Other disbursements	-	-	-	-	-	7,919	838
Total disbursements	<u>232,808</u>	<u>96,206</u>	<u>440,431</u>	<u>-</u>	<u>-</u>	<u>7,919</u>	<u>838</u>
Excess (deficiency) of receipts over disbursements	<u>(79,062)</u>	<u>87,093</u>	<u>177,666</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(112)</u>
Cash and investments - ending	<u>\$ 578,866</u>	<u>\$ 209,296</u>	<u>\$ 222,866</u>	<u>\$ 2,684</u>	<u>\$ 24,383</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, 2012
 (Continued)

	CONGRESSIONAL INT	CLERK CHILD SUPPORT	WEED & UNSAFE BLDG	TAX SALE SURPLUS	TAX SALE REDEMPTION	EXCESS TAX	WELFARE EXCISE
Cash and investments - beginning	\$ 8,825	\$ 1,123	\$ -	\$ 46,987	\$ 5	\$ 14,824	\$ -
Receipts:							
Taxes	-	-	-	416	-	-	82,422
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	7,088	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	373	249,059	-	-	23,950	12,363	-
Total receipts	<u>373</u>	<u>249,059</u>	<u>7,088</u>	<u>416</u>	<u>23,950</u>	<u>12,363</u>	<u>82,422</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	975	248,606	7,088	18,015	23,950	21,529	82,422
Total disbursements	<u>975</u>	<u>248,606</u>	<u>7,088</u>	<u>18,015</u>	<u>23,950</u>	<u>21,529</u>	<u>82,422</u>
Excess (deficiency) of receipts over disbursements	<u>(602)</u>	<u>453</u>	<u>-</u>	<u>(17,599)</u>	<u>-</u>	<u>(9,166)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 8,223</u>	<u>\$ 1,576</u>	<u>\$ -</u>	<u>\$ 29,388</u>	<u>\$ 5</u>	<u>\$ 5,658</u>	<u>\$ -</u>

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	FINES & FORFEITURES	DISCLOSURE FEES	SEWAGE COLLECTION	OVERWEIGHT VEHICLES	SHERIFF CASHBOOK	INFRACTION JUDGEMENT	INHERITANCE TAX
Cash and investments - beginning	\$ 4,395	\$ 235	\$ -	\$ 1,440	\$ -	\$ 3,116	\$ 264,718
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	674,354
Charges for services	-	2,223	45,075	-	-	-	-
Fines and forfeits	28,273	-	-	25	-	48,705	-
Other receipts	-	-	-	-	858,251	-	-
Total receipts	<u>28,273</u>	<u>2,223</u>	<u>45,075</u>	<u>25</u>	<u>858,251</u>	<u>48,705</u>	<u>674,354</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	24,678	2,196	45,075	1,465	858,251	47,793	866,510
Total disbursements	<u>24,678</u>	<u>2,196</u>	<u>45,075</u>	<u>1,465</u>	<u>858,251</u>	<u>47,793</u>	<u>866,510</u>
Excess (deficiency) of receipts over disbursements	<u>3,595</u>	<u>27</u>	<u>-</u>	<u>(1,440)</u>	<u>-</u>	<u>912</u>	<u>(192,156)</u>
Cash and investments - ending	<u>\$ 7,990</u>	<u>\$ 262</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,028</u>	<u>\$ 72,562</u>

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	SHERIFF'S INMATE TRUST	EDUCATION PLATE FEE	FINANCIAL INSTIT TAX	SHERIFF SERVICE PROCESS FEE	WHEEL TAX	SURTAX	MORTGAGE FEE FUND- RECORDER
Cash and investments - beginning	\$ 2,663	\$ -	\$ -	\$ -	\$ 1,077	\$ 3,279	\$ 153
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	167,590	-	167,006	424,636	-
Charges for services	-	-	-	-	-	-	1,685
Fines and forfeits	-	469	-	34,293	-	-	-
Other receipts	54,336	-	-	-	-	-	-
Total receipts	<u>54,336</u>	<u>469</u>	<u>167,590</u>	<u>34,293</u>	<u>167,006</u>	<u>424,636</u>	<u>1,685</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	52,973	469	167,590	34,293	165,394	423,465	1,688
Total disbursements	<u>52,973</u>	<u>469</u>	<u>167,590</u>	<u>34,293</u>	<u>165,394</u>	<u>423,465</u>	<u>1,688</u>
Excess (deficiency) of receipts over disbursements	<u>1,363</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,612</u>	<u>1,171</u>	<u>(3)</u>
Cash and investments - ending	<u>\$ 4,026</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,689</u>	<u>\$ 4,450</u>	<u>\$ 150</u>

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	CHILD RESTRAINT VIOLATION	CVET FUND	RIVERBOAT REVENUE SHARING	HEA1001 STATE HSC 2008	PROSECUTOR BAD CHECK	PROPERTY TAX REPLACEMENT CREDIT	EDIT DISTRIBUTION
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (35)	\$ 11,783	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	2,221,396	755,100
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	74,096	103,029	55	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	675	-	-	-	300	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	675	74,096	103,029	55	300	2,221,396	755,100
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	675	74,096	103,029	-	-	2,221,396	755,100
Total disbursements	675	74,096	103,029	-	-	2,221,396	755,100
Excess (deficiency) of receipts over disbursements	-	-	-	55	300	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 20	\$ 12,083	\$ -	\$ -

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	INVENTORY HOMESTEAD CREDIT	TAX DISTRIBUTION	AFTER SETTLEMENT COLLECTIONS	TREASURER CHANGE FUND	CLERK CASH BOOK	FAMILY VIOLENCE	CRIMINAL JUSTICE
Cash and investments - beginning	\$ 22,132	\$ -	\$ 465,230	\$ 500	\$ 425,135	\$ 30	\$ 1,086
Receipts:							
Taxes	-	10,610,596	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	755,140	1,160,714	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	17,958,164	-	2,065,654	-	-
Total receipts	<u>755,140</u>	<u>11,771,310</u>	<u>17,958,164</u>	<u>-</u>	<u>2,065,654</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	1,000
Other disbursements	629,594	11,771,310	18,089,727	-	2,197,519	-	-
Total disbursements	<u>629,594</u>	<u>11,771,310</u>	<u>18,089,727</u>	<u>-</u>	<u>2,197,519</u>	<u>-</u>	<u>1,000</u>
Excess (deficiency) of receipts over disbursements	<u>125,546</u>	<u>-</u>	<u>(131,563)</u>	<u>-</u>	<u>(131,865)</u>	<u>-</u>	<u>(1,000)</u>
Cash and investments - ending	<u>\$ 147,678</u>	<u>\$ -</u>	<u>\$ 333,667</u>	<u>\$ 500</u>	<u>\$ 293,270</u>	<u>\$ 30</u>	<u>\$ 86</u>

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	CFDA 20.601 OPER PULL OVER GR	IV-D INCENTIVE 99/CO	IV-D INCENTIVE 99/CLER	IV-D INCENTIVE 99/PROS	BIO-TERRORISM GRANT	SHERIFF ASSOC BUCKLE	HOMELAND SECURITY GRANT
Cash and investments - beginning	\$ (592)	\$ 35,161	\$ 63,583	\$ 31,585	\$ 11,769	\$ 102	\$ 478
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	3,502	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	9,841	9,896	14,727	-	-	-
Total receipts	<u>3,502</u>	<u>9,841</u>	<u>9,896</u>	<u>14,727</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	3,785	25,974	-	9,868	-	-	-
Supplies	-	1,765	-	-	-	-	-
Other services and charges	-	407	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,074	-	-	-	-	-
Other disbursements	-	-	4,590	4,385	-	-	478
Total disbursements	<u>3,785</u>	<u>29,220</u>	<u>4,590</u>	<u>14,253</u>	<u>-</u>	<u>-</u>	<u>478</u>
Excess (deficiency) of receipts over disbursements	<u>(283)</u>	<u>(19,379)</u>	<u>5,306</u>	<u>474</u>	<u>-</u>	<u>-</u>	<u>(478)</u>
Cash and investments - ending	<u>\$ (875)</u>	<u>\$ 15,782</u>	<u>\$ 68,889</u>	<u>\$ 32,059</u>	<u>\$ 11,769</u>	<u>\$ 102</u>	<u>\$ -</u>

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	EMERGENCY MANAGEMENT GRANT	CFDA 93.008 MRC MED RESERVE CO	PUBLIC TRANSPORTATION GRANT	CFDA 93.069 PUB HEALTH ER PREP	MOSCOW COV BR RECONSTRUCTION	CFDA 93.069 H1N1 PHER GRANT	PROSECUTOR ARRA GRANT FUND
Cash and investments - beginning	\$ 15,761	\$ 10,000	\$ -	\$ -	\$ 298	\$ -	\$ 6,478
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	100,652	5,939	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	60	15
Total receipts	-	-	100,652	5,939	-	60	15
Disbursements:							
Personal services	-	-	-	7,221	-	-	-
Supplies	-	37	-	-	-	-	-
Other services and charges	-	5,000	-	677	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	765	-	440	-	-	-
Other disbursements	15,761	-	100,652	-	-	60	-
Total disbursements	15,761	5,802	100,652	8,338	-	60	-
Excess (deficiency) of receipts over disbursements	(15,761)	(5,802)	-	(2,399)	-	-	15
Cash and investments - ending	\$ -	\$ 4,198	\$ -	\$ (2,399)	\$ 298	\$ -	\$ 6,493

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	CLERK ARRA GRANT FUND	CFDA 90.401 HELP AMER VOTE ACT	PAYROLL FEDERAL W/H	PAYROLL SOCIAL SECURITY	PAYROLL STATE GROSS	PAYROLL CO OPTION	PAYROLL CANCER INSURANCE
Cash and investments - beginning	\$ 268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,403
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	2,500	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1	-	348,906	194,362	119,699	49,776	36,876
Total receipts	<u>1</u>	<u>2,500</u>	<u>348,906</u>	<u>194,362</u>	<u>119,699</u>	<u>49,776</u>	<u>36,876</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	2,400	-	-	-	-	-
Other disbursements	-	-	348,906	194,362	119,699	49,776	36,932
Total disbursements	<u>-</u>	<u>2,400</u>	<u>348,906</u>	<u>194,362</u>	<u>119,699</u>	<u>49,776</u>	<u>36,932</u>
Excess (deficiency) of receipts over disbursements	<u>1</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(56)</u>
Cash and investments - ending	<u>\$ 269</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,347</u>

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	PAYROLL HEALTH INSURANCE	WHOLE LIFE INSURANCE	PAYROLL CREDIT UNION	PAYROLL LIFE INSURANCE	PAYROLL GARNISHMENT	PAYROLL UNITED FUND	RETIREMENT COUNTY
Cash and investments - beginning	\$ 433,660	\$ 319	\$ -	\$ 580	\$ -	\$ 260	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>1,637,272</u>	<u>17,168</u>	<u>16,250</u>	<u>1,609</u>	<u>4,802</u>	<u>260</u>	<u>63,931</u>
Total receipts	<u>1,637,272</u>	<u>17,168</u>	<u>16,250</u>	<u>1,609</u>	<u>4,802</u>	<u>260</u>	<u>63,931</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>1,540,002</u>	<u>16,895</u>	<u>16,250</u>	<u>1,489</u>	<u>4,802</u>	<u>260</u>	<u>63,931</u>
Total disbursements	<u>1,540,002</u>	<u>16,895</u>	<u>16,250</u>	<u>1,489</u>	<u>4,802</u>	<u>260</u>	<u>63,931</u>
Excess (deficiency) of receipts over disbursements	<u>97,270</u>	<u>273</u>	<u>-</u>	<u>120</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 530,930</u>	<u>\$ 592</u>	<u>\$ -</u>	<u>\$ 700</u>	<u>\$ -</u>	<u>\$ 260</u>	<u>\$ -</u>

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	RETIREMENT SHERIFF	RETIREMENT HIGHWAY	RETIREMENT HEALTH	PAYROLL CHILD SUPPORT	RET PROB USER	DEFERRED COMP	PAYROLL GYM
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 411
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	11,604	67,235	4,150	20,220	4,062	36,782	5,919
Total receipts	11,604	67,235	4,150	20,220	4,062	36,782	5,919
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	11,604	67,235	4,150	20,220	4,062	36,782	6,330
Total disbursements	11,604	67,235	4,150	20,220	4,062	36,782	6,330
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(411)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	CUM CAP PERF	E911 PERF	PAYROLL GRANGE LIFE INSURANCE	457B SHERIFF DEFERRED COMP	DENTAL INSURANCE	VISION INSURANCE	E911 WIRELESS-PERF
Cash and investments - beginning	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ 595	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>5,685</u>	<u>7,134</u>	<u>22,208</u>	<u>19,045</u>	<u>19,352</u>	<u>7,635</u>	<u>1,712</u>
Total receipts	<u>5,685</u>	<u>7,134</u>	<u>22,208</u>	<u>19,045</u>	<u>19,352</u>	<u>7,635</u>	<u>1,712</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>5,685</u>	<u>7,134</u>	<u>20,543</u>	<u>19,045</u>	<u>17,619</u>	<u>7,600</u>	<u>1,712</u>
Total disbursements	<u>5,685</u>	<u>7,134</u>	<u>20,543</u>	<u>19,045</u>	<u>17,619</u>	<u>7,600</u>	<u>1,712</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>1,665</u>	<u>-</u>	<u>1,733</u>	<u>35</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,669</u>	<u>\$ -</u>	<u>\$ 1,733</u>	<u>\$ 630</u>	<u>\$ -</u>

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	RUSH CO 911 PERF	P/R PERF PUBLIC HEALTH ER PREP	FRINGE BENEFIT CLEARING FUND	AREA PLAN ESCROW	LAW ENFORCEMENT CONTRIBUTIONS	RIVERBOAT	NON REVERTING SHERIFF
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 10,000	\$ 9,786	\$ 174,484	\$ 450
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	58,943	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,804	555	7,709	-	3,409	-	-
Total receipts	<u>5,804</u>	<u>555</u>	<u>7,709</u>	<u>-</u>	<u>3,409</u>	<u>58,943</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	54,907	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,804	555	7,709	-	9,723	-	-
Total disbursements	<u>5,804</u>	<u>555</u>	<u>7,709</u>	<u>-</u>	<u>9,723</u>	<u>54,907</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,314)</u>	<u>4,036</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 3,472</u>	<u>\$ 178,520</u>	<u>\$ 450</u>

RUSH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	HISTORICAL PERMITS - RUSHVILLE	APC CLEAN UP FUND	COMMISSIONER CERTIFICATE SALE	K-9 CONTRIBUTION FUND	LAW ENFORCEMENT FORFEITURE FUND	Totals
Cash and investments - beginning	\$ 25	\$ 2,130	\$ 10,777	\$ -	\$ -	\$ 8,690,890
Receipts:						
Taxes	-	-	-	-	-	19,675,108
Licenses and permits	-	-	-	-	-	51,180
Intergovernmental	-	-	-	-	-	6,432,270
Charges for services	-	-	-	-	-	968,013
Fines and forfeits	-	-	-	-	10,761	162,597
Other receipts	-	-	-	19,118	-	25,504,280
Total receipts	-	-	-	19,118	10,761	52,793,448
Disbursements:						
Personal services	-	-	-	-	-	5,756,934
Supplies	-	-	-	5,021	-	643,329
Other services and charges	-	-	850	5,129	-	2,943,633
Debt service - principal and interest	-	-	-	-	-	126,155
Capital outlay	-	-	-	1,826	-	1,443,553
Other disbursements	-	-	9,927	-	-	42,347,986
Total disbursements	-	-	10,777	11,976	-	53,261,590
Excess (deficiency) of receipts over disbursements	-	-	(10,777)	7,142	10,761	(468,142)
Cash and investments - ending	\$ 25	\$ 2,130	\$ -	\$ 7,142	\$ 10,761	\$ 8,222,748

RUSH COUNTY
SCHEDULE OF PAYABLES
December 31, 2012

<u>Government or Enterprise</u>	<u>Accounts Payable</u>
Governmental activities	<u>\$ 260,387</u>

RUSH COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2012

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: PNC Equipment Finance	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	\$ -	\$ -
Notes and loans payable	Wycoff/Young Reconstruction Drain	-	-
Notes and loans payable	Blount/Fletcher Reconstruction Drain	35,000	3,892
Notes and loans payable	James Lawless Reconstruction Drain	39,986	7,934
Notes and loans payable	Wm T Moore Reconstruction Drain	48,000	5,262
Notes and loans payable	Cassidy Reconstruction Drain	<u>9,913</u>	<u>1,069</u>
Total governmental activities		<u>132,899</u>	<u>18,157</u>
Totals		<u>\$ 132,899</u>	<u>\$ 18,157</u>

RUSH COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2012

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	\$ 162,855
Buildings	7,029,052
Improvements other than buildings	24,667
Machinery, equipment, and vehicles	<u>4,604,279</u>
Total governmental activities	<u>11,820,853</u>
Total capital assets	<u>\$ 11,820,853</u>

RUSH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 19, 2013, with Mary Ann Beard, Auditor; Bruce Levi, President of the Board of County Commissioners; and Gerald Mohr, President of the County Council.