

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

PULASKI COUNTY, INDIANA

January 1, 2013 to December 31, 2013



FILED
11/13/2014

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Accountant's Report.....	3
Financial Statement:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-8
Notes to Financial Statement.....	9-14
Supplementary Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-36
Schedule of Payables and Receivables	37
Schedule of Leases and Debt	38
Other Reports.....	39
Exit Conference.....	40

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Shelia K. Garling	01-01-13 to 12-31-16
Treasurer	Lynn Wilder	01-01-13 to 12-31-16
Clerk	Tasha Foerg	01-01-11 to 12-31-14
Sheriff	Michael Gayer	01-01-13 to 12-31-16
Recorder	Christy Shorter Hoffa	01-01-13 to 12-31-16
President of the Board of County Commissioners	Tracey Shorter Larry Brady	01-01-13 to 12-31-13 01-01-14 to 12-31-14
President of the County Council	Jerry G. Sullivan	01-01-13 to 12-31-14



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

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF PULASKI COUNTY, INDIANA

We have examined the accompanying financial statement of Pulaski County (County), for the year ended December 31, 2013. 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 Indiana 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, 2013.

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, 2013, on the basis of accounting described in Note 1.

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 and Receivables, 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.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

September 29, 2014

(This page intentionally left blank.)

FINANCIAL STATEMENT

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

PULASKI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
SHERIFF'S INMATE TRUST	\$ 3,585	\$ 227,355	\$ 215,690	\$ 15,250
CLERK'S TRUST	153,554	1,305,969	1,159,568	299,955
SHERIFF'S CASHBOOK	5,626	182,696	180,867	7,455
RECORDER DEPT	75	-	-	75
GENERAL	3,820,661	6,537,580	7,942,109	2,416,132
ACCIDENT REPORT	5,318	1,098	1,742	4,674
ANIMAL CONTROL DONATIONS	-	6,292	5,692	600
AVIATION	83,955	69,311	46,559	106,707
CAGIT - SPECIAL LEGISLATION	2,095,016	831,107	580,992	2,345,131
CAGIT COUNTY CERTIFIED SHARES	-	1,868,797	365,750	1,503,047
CEDIT COUNTY SHARE	2,016,003	672,527	568,465	2,120,065
CITY AND TOWN COURT COSTS	3,949	3,390	-	7,339
CLERK'S RECORDS PERPETUATION	54,187	5,454	4,024	55,617
CONGRESSIONAL SCHOOL INTEREST	9,045	50	1,012	8,083
CONGRESSIONAL SCHOOL PRINCIPAL	25,293	-	-	25,293
COUNTY HOME GIFTS	513	500	500	513
PRISONER REIMB FOR INCARCERATION	44,534	49,149	41,945	51,738
SALES DISCLOSURE - COUNTY SHARE	19,804	1,945	-	21,749
CUMULATIVE BRIDGE	2,040,421	306,147	591,951	1,754,617
CUMULATIVE BUILDING	227,988	116,783	96,000	248,771
CUMULATIVE CAPITAL DEVELOPMENT	1,645,800	150,654	46,777	1,749,677
CUMULATIVE JAIL	191,053	290	-	191,343
DRUG FREE COMMUNITY	8,793	4,928	6,568	7,153
EMS EDUCATION DONATIONS	-	1,000	-	1,000
LOCAL EMERGENCY PLANNING	13,200	10,044	3,317	19,927
EMERGENCY TELEPHONE SYSTEM	-	41,972	41,972	-
EXTRADITION AND SHERIFF'S ASSISTANCE	872	-	-	872
FIREARMS TRAINING	2,046	10,010	10,347	1,709
GENERAL DRAIN IMPROVEMENT	1,361,329	41,818	24,362	1,378,785
HEALTH	188,101	213,926	228,342	173,685
IDENTIFICATION SECURITY PROTECTION	14,029	1,352	1,125	14,256
LEVY EXCESS	68	-	68	-
LOCAL HEALTH MAINTENANCE	60,313	33,139	27,249	66,203
LOCAL ROAD AND STREET	154,744	144,114	157,362	141,496
MISDEMEANANT	45,665	10,550	-	56,215
MOTOR VEHICLE HIGHWAY	850,858	2,244,368	2,295,087	800,139
PLAT BOOK	5,616	4,615	-	10,231
RAINY DAY	853,948	-	-	853,948
REASSESSMENT - 2009	256,564	-	63,074	193,490
REASSESSMENT - 2015	117,699	54,933	-	172,632
RECORDER'S RECORDS PERPETUATION	103,306	20,116	3,612	119,810
RIVERBOAT	419,938	79,392	24,886	474,444
SEX & VIOLENT OFFENDER ADMINISTRATION	4,342	923	-	5,265
SHERIFF'S PENSION TRUST	73,846	11,299	-	85,145
SUPPLEMENTAL PUBLIC DEFENDER SVC	81,932	3,070	-	85,002
SURPLUS TAX	17,642	10,023	19,313	8,352
SURVEYOR'S CORNER PERPETUATION	10,210	4,380	-	14,590
TAX SALE FEES	39,694	22,109	14,232	47,571
TAX SALE REDEMPTION	1,954	16,510	18,236	228
TAX SALE SURPLUS	100,659	117,567	107,907	110,319
GUARDIAN AD LITEM	11,031	3,619	3,619	11,031
COURT APPOINTED SPECIAL ADVOCATE (CASA)	900	-	-	900
AUDITORS INELIGIBLE DEDUCTIONS	2,698	-	-	2,698
COUNTY ELECTED OFFICIALS TRAINING	1,844	1,352	1,093	2,103
STATEWIDE 9 1 1	383,612	220,782	357,137	247,257
SUPPLEMENTAL ADULT PROBATION SVCS	176,289	56,013	33,123	199,179
SUPPLEMENTAL JUVENILE PROBATION SVCS	28,244	37,987	35,587	30,644
COUNTY USER FEE	111,145	20,526	12,500	119,171
DRAIN MAINTENANCE	1,672,714	391,653	277,715	1,786,652
DRUG BUY MONEY	311	-	-	311
DUI TASK FORCE	-	2,750	2,750	-
COMMUNITY DEV COMM DONATIONS	2,039	8,920	9,025	1,934
LOIT STABILIZATION	1,339,804	82,288	152,275	1,269,817
CVET AGENCY	-	140,664	70,342	70,322
WEED LIEN COLLECTIONS	-	1,975	1,930	45
SEWAGE COLLECTIONS	-	33,460	33,460	-
FINANCIAL INSTITUTION TAX	-	109,445	43,759	65,686

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

PULASKI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS

For the Year Ended December 31, 2013

(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
CEDIT HOMESTEAD CREDIT	162,615	499,304	487,838	174,081
HEA 1001 STATE HOMESTEAD CREDIT	231	-	-	231
LOIT PTRC	910,748	2,769,185	2,706,805	973,128
STATE FINES AND FORFEITURES	478	6,749	6,351	876
INFRACTION JUDGMENTS	-	11,002	10,547	455
SPECIAL DEATH BENEFIT	-	805	735	70
SALES DISCLOSURE - STATE SHARE	185	1,945	1,965	165
CORONERS TRAINING & CON'T EDUCATION	72	1,183	1,191	64
INTERSTATE COMPACT - STATE SHARE	75	275	350	-
MORTGAGE RECORDING FEES - STATE SHARE	103	1,195	1,208	90
SEX & VIOLENT OFFENDER ADMIN - STATE	22	103	125	-
CHILD RESTRAINT VIOLATION FINES	-	50	50	-
INHERITANCE TAX	245,371	562,710	808,076	5
EDUCATION PLATE FEES AGENCY	-	450	450	-
RIVERBOAT REVENUE SHARING	-	24,886	24,886	-
CAGIT DISTRIBUTION	242	3,112,482	3,112,482	242
CEDIT DISTRIBUTION	43,717	793,087	836,804	-
93.563 ARRA CLERK IV-D INCENTIVE	117	-	117	-
93.563 TITLE IV-D INCENTIVE	34,161	6,649	3,150	37,660
93.563 PROSECUTOR IV-D INCENTIVE - POST OCT '09	45,812	13,669	5,763	53,718
93.563 CLERK IV-D INCENTIVE - POST OCT '09	44,897	10,003	12,046	42,854
GENERAL DONATION	70,279	-	-	70,279
DEA MARIJUANA ERAD	1,250	-	-	1,250
JAIL LEASE RENTAL	38,789	549,566	520,500	67,855
LOCAL HEATH TRUST ACCT	23,713	9,462	33,175	-
AIRPORT IMPROVEMENTS	6,000	4,000	300	9,700
SCHOOL DEBT	2,644	-	2,644	-
MILL CREEK CONSERVANCY	-	3,322	3,322	-
LAKE BRUCE CONSERVANCY	-	2,781	2,781	-
PRE-TRIAL DIVERSION	1,045	12,500	10,582	2,963
DRUG & ALCOHOL	9,175	-	-	9,175
LAW ENFORCEMENT CONT ED	1,320	-	464	856
JURY FEES	2,925	38	-	2,963
INDUSTRIAL PARK IMPROVEMENTS	43,644	-	-	43,644
CANINE DONATION/SHERIFF	116	-	-	116
AVIATION IMPROV DONATION	20,045	3,000	3,763	19,282
SHERIFF ALCO SENSORS	656	-	-	656
SHERIFF CONTROLLED SUBST	714	-	-	714
COUNTY PORTION CHILD PSYCH RTS	33,348	-	-	33,348
LOIT OPER LEVY DISTRIBUTION	618,777	1,284,805	1,903,582	-
AUTOMATION EXTER. DEFIBULATOR	26	-	-	26
PROBATION ALCO SENS/DRUG SCREEN	1,311	8,423	7,519	2,215
PROBATION DETENTION ASSESSMT	142	-	-	142
PROSECUTOR COORD COUNCIL FEES	1,792	-	-	1,792
SECTION 102 VOTING SYSTEM	198	10	-	208
TITLE III VOTING SYSTEM	49,797	-	-	49,797
8104 DATA SHARE INITIATIVE	-	2,000	2,000	-
8 AVIATION - RIETH RILEY CONST	422	10,238	10,500	160
FEMA SUPPLEMENTAL FUNDING GR	389	-	-	389
97.073 06 HOMELAND SECURITY	21,686	-	-	21,686
97.001 2009 IECGP GRANT	(17,000)	9,800	-	(7,200)
97.055 2010 IECGP GRANT	(2,010)	2,021	-	11
97.042 C44P-3-061B 2012 EMPG-C	-	4,054	4,054	-
97.067 TNC EMA GRANT	-	2,172	2,172	-
97.107 EMAC CP CLD C44P-3-122B	-	5,000	5,000	-
97.067 2013 FOUNDATION GRANT	-	3,999	3,999	-
JAIBG PROGRAM GR#06-JB-020	10,000	-	-	10,000
16.738 09-DJ-096 E BYRNE JAG	(28,571)	62,631	34,060	-
VICTIM ASSISTANCE 11/12	3	26	26	3
VICTIM ASSISTANCE 12/13	(3,732)	18,767	18,878	(3,843)
H1N1 GRANT	1,788	-	-	1,788
LOCAL HEALTH DEPT TRUST ACCT	-	45,107	38,248	6,859
BT GRANT - HEALTH	5,614	38,056	34,112	9,558
PREPAREDNESS GRANT	3,969	205	4,174	-
CIRC/FAM COURT GRANT	-	1,000	-	1,000
WELFARE EXCISE ALLOCATION	-	526,656	526,656	-
CONTINUE EDUCATION SHERIFF	1,349	321	-	1,670

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

PULASKI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
PAYROLL CLEARING	105	2,316,404	2,395,066	(78,557)
SETTLEMENT FUND	-	7,536,003	7,536,003	-
EMERGENCY MEDICAL SERVICES	56,155	391,706	415,313	32,548
SHERIFF'S COMMISSARY	10,907	116,066	117,256	9,717
MAINTENANCE DEPARTMENT	1,000	-	-	1,000
HEALTH DEPARTMENT	20	-	-	20
EMERGENCY FLOOD EXP FUND	1,041	-	-	1,041
TREASURER	242,384	296,549	242,384	296,549
TRANSFER STATION	100	-	-	100
COMMUNITY DEVELOPMENT COMM BL GRANT	45,093	59,322	-	104,415
RURAL DEV ACTION GR# RDA05033	5,740	-	-	5,740
Totals	<u>\$ 23,737,383</u>	<u>\$ 37,692,428</u>	<u>\$ 37,830,489</u>	<u>\$ 23,599,322</u>

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

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 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.

PULASKI 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.

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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 a cost-sharing 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 Capitol 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.

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of certain funds being established to account for reimbursable grants. The reimbursement for grant expenditures made by the County was not received by December 31, 2013. The Payroll Clearing fund over-drawn amount was reimbursed in January of 2014.

Note 9. Holding Corporations

The County has entered into a capital lease with the Pulaski County Holding Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2013 totaled \$518,000.

Note 10. Combined Funds

Various funds related to tax distributions were reported as one fund in the prior financial statement but were reported separately as several funds in the current financial statement.

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.

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013

	SHERIFF'S INMATE TRUST	CLERK'S TRUST	SHERIFF'S CASHBOOK	RECORDER DEPT	GENERAL	ACCIDENT REPORT	ANIMAL CONTROL DONATIONS
Cash and investments - beginning	\$ 3,585	\$ 153,554	\$ 5,626	\$ 75	\$ 3,820,661	\$ 5,318	\$ -
Receipts:							
Taxes	-	-	-	-	4,173,886	-	-
Licenses and permits	-	-	-	-	48,855	-	-
Intergovernmental	-	-	-	-	778,627	-	-
Charges for services	-	-	-	-	936,121	1,098	-
Fines and forfeits	-	-	-	-	58,466	-	-
Other receipts	227,355	1,305,969	182,696	-	541,625	-	6,292
Total receipts	<u>227,355</u>	<u>1,305,969</u>	<u>182,696</u>	<u>-</u>	<u>6,537,580</u>	<u>1,098</u>	<u>6,292</u>
Disbursements:							
Personal services	-	-	-	-	5,858,730	-	-
Supplies	-	-	-	-	237,212	-	-
Other services and charges	-	-	-	-	1,630,238	-	-
Capital outlay	-	-	-	-	129,567	-	-
Other disbursements	215,690	1,159,568	180,867	-	86,362	1,742	5,692
Total disbursements	<u>215,690</u>	<u>1,159,568</u>	<u>180,867</u>	<u>-</u>	<u>7,942,109</u>	<u>1,742</u>	<u>5,692</u>
Excess (deficiency) of receipts over disbursements	<u>11,665</u>	<u>146,401</u>	<u>1,829</u>	<u>-</u>	<u>(1,404,529)</u>	<u>(644)</u>	<u>600</u>
Cash and investments - ending	<u>\$ 15,250</u>	<u>\$ 299,955</u>	<u>\$ 7,455</u>	<u>\$ 75</u>	<u>\$ 2,416,132</u>	<u>\$ 4,674</u>	<u>\$ 600</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	AVIATION	CAGIT - SPECIAL LEGISLATION	CAGIT COUNTY CERTIFIED SHARES	CREDIT COUNTY SHARE	CITY AND TOWN COURT COSTS	CLERK'S RECORDS PERPETUATION	CONGRESSIONAL SCHOOL INTEREST
Cash and investments - beginning	\$ 83,955	\$ 2,095,016	\$ -	\$ 2,016,003	\$ 3,949	\$ 54,187	\$ 9,045
Receipts:							
Taxes	45,680	829,995	1,868,797	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	3,629	-	-	641,370	-	-	-
Charges for services	6,600	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	3,390	5,454	-
Other receipts	13,402	1,112	-	31,157	-	-	50
Total receipts	<u>69,311</u>	<u>831,107</u>	<u>1,868,797</u>	<u>672,527</u>	<u>3,390</u>	<u>5,454</u>	<u>50</u>
Disbursements:							
Personal services	3,634	96,639	-	82,727	-	-	-
Supplies	-	203,310	-	-	-	-	-
Other services and charges	42,662	239,840	-	370,278	-	-	-
Capital outlay	263	41,203	353,157	43,864	-	4,024	1,012
Other disbursements	-	-	12,593	71,596	-	-	-
Total disbursements	<u>46,559</u>	<u>580,992</u>	<u>365,750</u>	<u>568,465</u>	<u>-</u>	<u>4,024</u>	<u>1,012</u>
Excess (deficiency) of receipts over disbursements	<u>22,752</u>	<u>250,115</u>	<u>1,503,047</u>	<u>104,062</u>	<u>3,390</u>	<u>1,430</u>	<u>(962)</u>
Cash and investments - ending	<u>\$ 106,707</u>	<u>\$ 2,345,131</u>	<u>\$ 1,503,047</u>	<u>\$ 2,120,065</u>	<u>\$ 7,339</u>	<u>\$ 55,617</u>	<u>\$ 8,083</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CONGRESSIONAL SCHOOL PRINCIPAL	COUNTY HOME GIFTS	PRISONER REIMB FOR INCARCERATION	SALES DISCLOSURE - COUNTY SHARE	CUMULATIVE BRIDGE	CUMULATIVE BUILDING	CUMULATIVE CAPITAL DEVELOPMENT
Cash and investments - beginning	\$ 25,293	\$ 513	\$ 44,534	\$ 19,804	\$ 2,040,421	\$ 227,988	\$ 1,645,800
Receipts:							
Taxes	-	-	-	-	196,640	115,923	148,554
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,459	860	1,102
Charges for services	-	-	-	-	42,280	-	-
Fines and forfeits	-	-	-	1,945	-	-	-
Other receipts	-	500	49,149	-	65,768	-	998
Total receipts	-	500	49,149	1,945	306,147	116,783	150,654
Disbursements:							
Personal services	-	-	31,972	-	-	-	-
Supplies	-	-	5,731	-	-	-	-
Other services and charges	-	-	-	-	11,632	-	-
Capital outlay	-	-	4,242	-	580,319	96,000	46,777
Other disbursements	-	500	-	-	-	-	-
Total disbursements	-	500	41,945	-	591,951	96,000	46,777
Excess (deficiency) of receipts over disbursements	-	-	7,204	1,945	(285,804)	20,783	103,877
Cash and investments - ending	\$ 25,293	\$ 513	\$ 51,738	\$ 21,749	\$ 1,754,617	\$ 248,771	\$ 1,749,677

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CUMULATIVE JAIL	DRUG FREE COMMUNITY	EMS EDUCATION DONATIONS	LOCAL EMERGENCY PLANNING	EMERGENCY TELEPHONE SYSTEM	EXTRADITION AND SHERIFF'S ASSISTANCE	FIREARMS TRAINING
Cash and investments - beginning	\$ 191,053	\$ 8,793	\$ -	\$ 13,200	\$ -	\$ 872	\$ 2,046
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	4,928	-	-	-	-	10,010
Other receipts	290	-	1,000	10,044	41,972	-	-
Total receipts	290	4,928	1,000	10,044	41,972	-	10,010
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	6,568	-	2,711	41,972	-	-
Capital outlay	-	-	-	606	-	-	10,347
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	6,568	-	3,317	41,972	-	10,347
Excess (deficiency) of receipts over disbursements	290	(1,640)	1,000	6,727	-	-	(337)
Cash and investments - ending	\$ 191,343	\$ 7,153	\$ 1,000	\$ 19,927	\$ -	\$ 872	\$ 1,709

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	GENERAL DRAIN IMPROVEMENT	HEALTH	IDENTIFICATION SECURITY PROTECTION	LEVY EXCESS	LOCAL HEALTH MAINTENANCE	LOCAL ROAD AND STREET	MISDEMEANANT
Cash and investments - beginning	\$ 1,361,329	\$ 188,101	\$ 14,029	\$ 68	\$ 60,313	\$ 154,744	\$ 45,665
Receipts:							
Taxes	-	150,664	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	11,968	-	-	-	143,982	-
Charges for services	-	45,510	1,352	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	41,818	5,784	-	-	33,139	132	10,550
Total receipts	41,818	213,926	1,352	-	33,139	144,114	10,550
Disbursements:							
Personal services	-	200,974	-	-	16,433	-	-
Supplies	-	2,664	-	-	3,000	157,362	-
Other services and charges	-	24,500	1,125	-	7,816	-	-
Capital outlay	-	204	-	68	-	-	-
Other disbursements	24,362	-	-	-	-	-	-
Total disbursements	24,362	228,342	1,125	68	27,249	157,362	-
Excess (deficiency) of receipts over disbursements	17,456	(14,416)	227	(68)	5,890	(13,248)	10,550
Cash and investments - ending	\$ 1,378,785	\$ 173,685	\$ 14,256	\$ -	\$ 66,203	\$ 141,496	\$ 56,215

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	MOTOR VEHICLE HIGHWAY	PLAT BOOK	RAINY DAY	REASSESSMENT - 2009	REASSESSMENT - 2015	RECORDER'S RECORDS PERPETUATION	RIVERBOAT
Cash and investments - beginning	\$ 850,858	\$ 5,616	\$ 853,948	\$ 256,564	\$ 117,699	\$ 103,306	\$ 419,938
Receipts:							
Taxes	128,297	-	-	-	50,488	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	2,095,016	-	-	-	4,010	-	-
Charges for services	1,255	4,615	-	-	-	20,116	-
Fines and forfeits	-	-	-	-	435	-	-
Other receipts	19,800	-	-	-	-	-	79,392
Total receipts	2,244,368	4,615	-	-	54,933	20,116	79,392
Disbursements:							
Personal services	1,036,871	-	-	12,042	-	-	-
Supplies	1,038,862	-	-	386	-	-	-
Other services and charges	178,326	-	-	43,267	-	-	-
Capital outlay	41,028	-	-	7,379	-	3,612	-
Other disbursements	-	-	-	-	-	-	24,886
Total disbursements	2,295,087	-	-	63,074	-	3,612	24,886
Excess (deficiency) of receipts over disbursements	(50,719)	4,615	-	(63,074)	54,933	16,504	54,506
Cash and investments - ending	\$ 800,139	\$ 10,231	\$ 853,948	\$ 193,490	\$ 172,632	\$ 119,810	\$ 474,444

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	SEX & VIOLENT OFFENDER ADMINISTRATION	SHERIFF'S PENSION TRUST	SUPPLEMENTAL PUBLIC DEFENDER SVC	SURPLUS TAX	SURVEYOR'S CORNER PERPETUATION	TAX SALE FEES	TAX SALE REDEMPTION
Cash and investments - beginning	\$ 4,342	\$ 73,846	\$ 81,932	\$ 17,642	\$ 10,210	\$ 39,694	\$ 1,954
Receipts:							
Taxes	-	-	-	10,019	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	11,299	-	-	4,380	-	-
Fines and forfeits	923	-	-	-	-	-	-
Other receipts	-	-	3,070	4	-	22,109	16,510
Total receipts	<u>923</u>	<u>11,299</u>	<u>3,070</u>	<u>10,023</u>	<u>4,380</u>	<u>22,109</u>	<u>16,510</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	19,313	-	-	18,236
Other disbursements	-	-	-	-	-	14,232	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,313</u>	<u>-</u>	<u>14,232</u>	<u>18,236</u>
Excess (deficiency) of receipts over disbursements	<u>923</u>	<u>11,299</u>	<u>3,070</u>	<u>(9,290)</u>	<u>4,380</u>	<u>7,877</u>	<u>(1,726)</u>
Cash and investments - ending	<u>\$ 5,265</u>	<u>\$ 85,145</u>	<u>\$ 85,002</u>	<u>\$ 8,352</u>	<u>\$ 14,590</u>	<u>\$ 47,571</u>	<u>\$ 228</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	TAX SALE SURPLUS	GUARDIAN AD LITEM	COURT APPOINTED SPECIAL ADVOCATE (CASA)	AUDITORS INELIGIBLE DEDUCTIONS	COUNTY ELECTED OFFICIALS TRAINING	STATEWIDE 911	SUPPLEMENTAL ADULT PROBATION SVCS
Cash and investments - beginning	\$ 100,659	\$ 11,031	\$ 900	\$ 2,698	\$ 1,844	\$ 383,612	\$ 176,289
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,352	220,606	-
Fines and forfeits	-	-	-	-	-	-	56,013
Other receipts	117,567	3,619	-	-	-	176	-
Total receipts	117,567	3,619	-	-	1,352	220,782	56,013
Disbursements:							
Personal services	-	-	-	-	-	28,822	27,551
Supplies	-	-	-	-	-	728	-
Other services and charges	-	-	-	-	1,093	132,268	2,381
Capital outlay	107,907	-	-	-	-	195,319	2,951
Other disbursements	-	3,619	-	-	-	-	240
Total disbursements	107,907	3,619	-	-	1,093	357,137	33,123
Excess (deficiency) of receipts over disbursements	9,660	-	-	-	259	(136,355)	22,890
Cash and investments - ending	\$ 110,319	\$ 11,031	\$ 900	\$ 2,698	\$ 2,103	\$ 247,257	\$ 199,179

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	SUPPLEMENTAL JUVENILE PROBATION SVCS	COUNTY USER FEE	DRAIN MAINTENANCE	DRUG BUY MONEY	DUI TASK FORCE	COMMUNITY DEV COMM DONATIONS	LOIT STABILIZATION
Cash and investments - beginning	\$ 28,244	\$ 111,145	\$ 1,672,714	\$ 311	\$ -	\$ 2,039	\$ 1,339,804
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	2,750	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	37,987	20,526	-	-	-	-	-
Other receipts	-	-	391,653	-	-	8,920	82,288
Total receipts	<u>37,987</u>	<u>20,526</u>	<u>391,653</u>	<u>-</u>	<u>2,750</u>	<u>8,920</u>	<u>82,288</u>
Disbursements:							
Personal services	-	-	-	-	2,750	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	35,587	12,500	277,715	-	-	9,025	152,275
Total disbursements	<u>35,587</u>	<u>12,500</u>	<u>277,715</u>	<u>-</u>	<u>2,750</u>	<u>9,025</u>	<u>152,275</u>
Excess (deficiency) of receipts over disbursements	<u>2,400</u>	<u>8,026</u>	<u>113,938</u>	<u>-</u>	<u>-</u>	<u>(105)</u>	<u>(69,987)</u>
Cash and investments - ending	<u>\$ 30,644</u>	<u>\$ 119,171</u>	<u>\$ 1,786,652</u>	<u>\$ 311</u>	<u>\$ -</u>	<u>\$ 1,934</u>	<u>\$ 1,269,817</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CVET AGENCY	WEED LIEN COLLECTIONS	SEWAGE COLLECTIONS	FINANCIAL INSTITUTION TAX	CEDIT HOMESTEAD CREDIT	HEA 1001 STATE HOMESTEAD CREDIT	LOIT PTRC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 162,615	\$ 231	\$ 910,748
Receipts:							
Taxes	-	1,975	-	-	499,304	-	2,766,651
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	140,664	-	-	109,445	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	33,460	-	-	-	2,534
Total receipts	<u>140,664</u>	<u>1,975</u>	<u>33,460</u>	<u>109,445</u>	<u>499,304</u>	<u>-</u>	<u>2,769,185</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	487,838	-	2,706,805
Other disbursements	70,342	1,930	33,460	43,759	-	-	-
Total disbursements	<u>70,342</u>	<u>1,930</u>	<u>33,460</u>	<u>43,759</u>	<u>487,838</u>	<u>-</u>	<u>2,706,805</u>
Excess (deficiency) of receipts over disbursements	<u>70,322</u>	<u>45</u>	<u>-</u>	<u>65,686</u>	<u>11,466</u>	<u>-</u>	<u>62,380</u>
Cash and investments - ending	<u>\$ 70,322</u>	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ 65,686</u>	<u>\$ 174,081</u>	<u>\$ 231</u>	<u>\$ 973,128</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	STATE FINES AND FORFEITURES	INFRACTION JUDGMENTS	SPECIAL DEATH BENEFIT	SALES DISCLOSURE - STATE SHARE	CORONERS TRAINING & CON'T EDUCATION	INTERSTATE COMPACT - STATE SHARE	MORTGAGE RECORDING FEES - STATE SHARE
Cash and investments - beginning	\$ 478	\$ -	\$ -	\$ 185	\$ 72	\$ 75	\$ 103
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	1,945	1,183	-	1,195
Fines and forfeits	6,749	11,002	805	-	-	-	-
Other receipts	-	-	-	-	-	275	-
Total receipts	<u>6,749</u>	<u>11,002</u>	<u>805</u>	<u>1,945</u>	<u>1,183</u>	<u>275</u>	<u>1,195</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,351	10,547	735	1,965	1,191	350	1,208
Total disbursements	<u>6,351</u>	<u>10,547</u>	<u>735</u>	<u>1,965</u>	<u>1,191</u>	<u>350</u>	<u>1,208</u>
Excess (deficiency) of receipts over disbursements	<u>398</u>	<u>455</u>	<u>70</u>	<u>(20)</u>	<u>(8)</u>	<u>(75)</u>	<u>(13)</u>
Cash and investments - ending	<u>\$ 876</u>	<u>\$ 455</u>	<u>\$ 70</u>	<u>\$ 165</u>	<u>\$ 64</u>	<u>\$ -</u>	<u>\$ 90</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	SEX & VIOLENT OFFENDER ADMIN - STATE	CHILD RESTRAINT VIOLATION FINES	INHERITANCE TAX	EDUCATION PLATE FEES AGENCY	RIVERBOAT REVENUE SHARING	CAGIT DISTRIBUTION	CEDIT DISTRIBUTION
Cash and investments - beginning	\$ 22	\$ -	\$ 245,371	\$ -	\$ -	\$ 242	\$ 43,717
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	24,886	3,112,482	793,087
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	103	50	-	-	-	-	-
Other receipts	-	-	562,710	450	-	-	-
Total receipts	103	50	562,710	450	24,886	3,112,482	793,087
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	125	50	808,076	450	24,886	3,112,482	836,804
Total disbursements	125	50	808,076	450	24,886	3,112,482	836,804
Excess (deficiency) of receipts over disbursements	(22)	-	(245,366)	-	-	-	(43,717)
Cash and investments - ending	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ 242	\$ -

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	93.563 ARRA CLERK IV-D INCENTIVE	93.563 TITLE IV-D INCENTIVE	93.563 PROSECUTOR IV-D INCENTIVE - POST OCT '09	93.563 CLERK IV-D INCENTIVE - POST OCT '09	GENERAL DONATION	DEA MARIJUANA ERAD	JAIL LEASE RENTAL
Cash and investments - beginning	\$ 117	\$ 34,161	\$ 45,812	\$ 44,897	\$ 70,279	\$ 1,250	\$ 38,789
Receipts:							
Taxes	-	-	-	-	-	-	266,868
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	21,198
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	6,649	13,669	10,003	-	-	261,500
Total receipts	-	6,649	13,669	10,003	-	-	549,566
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	117	3,150	5,763	12,046	-	-	520,500
Total disbursements	117	3,150	5,763	12,046	-	-	520,500
Excess (deficiency) of receipts over disbursements	(117)	3,499	7,906	(2,043)	-	-	29,066
Cash and investments - ending	\$ -	\$ 37,660	\$ 53,718	\$ 42,854	\$ 70,279	\$ 1,250	\$ 67,855

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	LOCAL HEATH TRUST ACCT	AIRPORT IMPROVEMENTS	SCHOOL DEBT	MILL CREEK CONSERVANCY	LAKE BRUCE CONSERVANCY	PRE-TRIAL DIVERSION	DRUG & ALCOHOL
Cash and investments - beginning	\$ 23,713	\$ 6,000	\$ 2,644	\$ -	\$ -	\$ 1,045	\$ 9,175
Receipts:							
Taxes	-	-	-	3,322	2,781	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	4,000	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	9,462	-	-	-	-	12,500	-
Total receipts	9,462	4,000	-	3,322	2,781	12,500	-
Disbursements:							
Personal services	11,787	-	-	-	-	-	-
Supplies	-	-	-	-	-	1,722	-
Other services and charges	-	-	-	-	-	3,517	-
Capital outlay	-	-	-	-	-	5,343	-
Other disbursements	21,388	300	2,644	3,322	2,781	-	-
Total disbursements	33,175	300	2,644	3,322	2,781	10,582	-
Excess (deficiency) of receipts over disbursements	(23,713)	3,700	(2,644)	-	-	1,918	-
Cash and investments - ending	\$ -	\$ 9,700	\$ -	\$ -	\$ -	\$ 2,963	\$ 9,175

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	LAW ENFORCEMENT CONT ED	JURY FEES	INDUSTRIAL PARK IMPROVEMENTS	CANINE DONATION/ SHERIFF	AVIATION IMPROV DONATION	SHERIFF ALCO SENSORS	SHERIFF CONTROLLED SUBST
Cash and investments - beginning	\$ 1,320	\$ 2,925	\$ 43,644	\$ 116	\$ 20,045	\$ 656	\$ 714
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	38	-	-	3,000	-	-
Total receipts	-	38	-	-	3,000	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	464	-	-	-	3,763	-	-
Total disbursements	464	-	-	-	3,763	-	-
Excess (deficiency) of receipts over disbursements	(464)	38	-	-	(763)	-	-
Cash and investments - ending	\$ 856	\$ 2,963	\$ 43,644	\$ 116	\$ 19,282	\$ 656	\$ 714

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	COUNTY PORTION CHILD PSYCH RTS	LOIT OPER LEVY DISTRIBUTION	AUTOMATION EXTER. DEFIBULATOR	PROBATION ALCO SENS/DRUG SCREEN	PROBATION DETENTION ASSESSMT	PROSECUTOR COORD COUNCIL FEES	SECTION 102 VOTING SYSTEM
Cash and investments - beginning	\$ 33,348	\$ 618,777	\$ 26	\$ 1,311	\$ 142	\$ 1,792	\$ 198
Receipts:							
Taxes	-	1,284,805	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	8,423	-	-	-
Other receipts	-	-	-	-	-	-	10
Total receipts	-	1,284,805	-	8,423	-	-	10
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,903,582	-	7,519	-	-	-
Total disbursements	-	1,903,582	-	7,519	-	-	-
Excess (deficiency) of receipts over disbursements	-	(618,777)	-	904	-	-	10
Cash and investments - ending	\$ 33,348	\$ -	\$ 26	\$ 2,215	\$ 142	\$ 1,792	\$ 208

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	TITLE III VOTING SYSTEM	8104 DATA SHARE INITIATIVE	8 AVIATION - RIETH RILEY CONST	FEMA SUPPLEMENTAL FUNDING GR	97.073 06 HOMELAND SECURITY	97.001 2009 IECGP GRANT	97.055 2010 IECGP GRANT
Cash and investments - beginning	\$ 49,797	\$ -	\$ 422	\$ 389	\$ 21,686	\$ (17,000)	\$ (2,010)
Receipts:							
Taxes	-	2,000	9,975	-	-	9,800	2,021
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	263	-	-	-	-
Total receipts	-	2,000	10,238	-	-	9,800	2,021
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,000	10,500	-	-	-	-
Total disbursements	-	2,000	10,500	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	(262)	-	-	9,800	2,021
Cash and investments - ending	\$ 49,797	\$ -	\$ 160	\$ 389	\$ 21,686	\$ (7,200)	\$ 11

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	97.042 C44P-3-061B 2012 EMPG-C	97.067 TNC EMA GRANT	97.107 EMAC CP CLD C44P-3-122B	97.067 2013 FOUNDATION GRANT	JAIBG PROGRAM GR#06-JB-020	16.738 09-DJ-096 E BYRNE JAG	VICTIM ASSISTANCE 11/12
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ (28,571)	\$ 3
Receipts:							
Taxes	4,054	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	2,172	5,000	3,999	-	62,631	26
Total receipts	<u>4,054</u>	<u>2,172</u>	<u>5,000</u>	<u>3,999</u>	<u>-</u>	<u>62,631</u>	<u>26</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	26
Capital outlay	-	2,172	-	3,999	-	-	-
Other disbursements	4,054	-	5,000	-	-	34,060	-
Total disbursements	<u>4,054</u>	<u>2,172</u>	<u>5,000</u>	<u>3,999</u>	<u>-</u>	<u>34,060</u>	<u>26</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	28,571	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 3</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	VICTIM ASSISTANCE 12/13	H1N1 GRANT	LOCAL HEALTH DEPT TRUST ACCT	BT GRANT - HEALTH	PREPAREDNESS GRANT	CIRC/FAM COURT GRANT	WELFARE EXCISE ALLOCATION
Cash and investments - beginning	\$ (3,732)	\$ 1,788	\$ -	\$ 5,614	\$ 3,969	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	526,656
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	18,767	-	45,107	38,056	205	1,000	-
Total receipts	18,767	-	45,107	38,056	205	1,000	526,656
Disbursements:							
Personal services	18,006	-	12,217	-	-	-	-
Supplies	352	-	-	-	-	-	-
Other services and charges	520	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	26,031	34,112	4,174	-	526,656
Total disbursements	18,878	-	38,248	34,112	4,174	-	526,656
Excess (deficiency) of receipts over disbursements	(111)	-	6,859	3,944	(3,969)	1,000	-
Cash and investments - ending	\$ (3,843)	\$ 1,788	\$ 6,859	\$ 9,558	\$ -	\$ 1,000	\$ -

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CONTINUE EDUCATION SHERIFF	PAYROLL CLEARING	SETTLEMENT FUND	EMERGENCY MEDICAL SERVICES	SHERIFF'S COMMISSARY	MAINTENANCE DEPARTMENT	HEALTH DEPARTMENT
Cash and investments - beginning	\$ 1,349	\$ 105	\$ -	\$ 56,155	\$ 10,907	\$ 1,000	\$ 20
Receipts:							
Taxes	-	-	7,536,003	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	321	2,316,404	-	391,706	116,066	-	-
Total receipts	321	2,316,404	7,536,003	391,706	116,066	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,395,066	7,536,003	415,313	117,256	-	-
Total disbursements	-	2,395,066	7,536,003	415,313	117,256	-	-
Excess (deficiency) of receipts over disbursements	321	(78,662)	-	(23,607)	(1,190)	-	-
Cash and investments - ending	\$ 1,670	\$ (78,557)	\$ -	\$ 32,548	\$ 9,717	\$ 1,000	\$ 20

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	EMERGENCY FLOOD EXP FUND	TREASURER	TRANSFER STATION	COMMUNITY DEVELOPMENT COMM BL GRANT	RURAL DEV ACTION GR# RDA05033	Totals
Cash and investments - beginning	\$ 1,041	\$ 242,384	\$ 100	\$ 45,093	\$ 5,740	\$ 23,737,383
Receipts:						
Taxes	-	-	-	-	-	20,635,158
Licenses and permits	-	-	-	-	-	48,855
Intergovernmental	-	-	-	-	-	7,886,535
Charges for services	-	-	-	-	-	1,304,907
Fines and forfeits	-	-	-	-	-	227,209
Other receipts	-	296,549	-	59,322	-	7,589,764
Total receipts	-	296,549	-	59,322	-	37,692,428
Disbursements:						
Personal services	-	-	-	-	-	7,441,155
Supplies	-	-	-	-	-	1,651,329
Other services and charges	-	-	-	-	-	2,740,740
Capital outlay	-	-	-	-	-	4,913,555
Other disbursements	-	242,384	-	-	-	21,083,710
Total disbursements	-	242,384	-	-	-	37,830,489
Excess (deficiency) of receipts over disbursements	-	54,165	-	59,322	-	(138,061)
Cash and investments - ending	\$ 1,041	\$ 296,549	\$ 100	\$ 104,415	\$ 5,740	\$ 23,599,322

PULASKI COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,193,887</u>	<u>\$ 196,339</u>

PULASKI COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2013

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
PULASKI COUNTY HOLDING CORPORATION	PULASKI COUNTY JAIL BUILDING	\$ 522,000	6/30/2011	6/30/2021
COPIER PLUS	LEASE OF COPY MACHINES	19,656	10/1/2010	9/30/2015
GREAT AMERICA	LEASE OF COPIER	945	6/12/2009	6/11/2014
LEAF FUNDING	COPIER PLUS - INSURANCE	<u>27,953</u>	9/16/2010	9/15/2015
Total of annual lease payments		<u>\$ 570,554</u>		

OTHER REPORTS

In addition to this report, Supplemental Compliance Reports for the County Auditor and Transfer Station have been issued for the County. These reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.

PULASKI COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 29, 2014, with Larry Brady, President of the Board of County Commissioners; Roger Querry, Vice President of the County Council; and Shelia K. Garling, Auditor.