

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

RUSH COUNTY, INDIANA

January 1, 2013 to December 31, 2013



**FILED**

12/12/2014



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SCHEDULE OF OFFICIALS

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



**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, 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, 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.

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

October 7, 2014

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## FINANCIAL STATEMENT

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

RUSH 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
After Settlement Collections	\$ 333,667	\$ 18,481,537	\$ 18,356,771	\$ 458,433
Treasurer Change Fund	500	-	-	500
Inmate Trust Fund	4,026	58,681	57,235	5,472
Prosecutor Bad Check	12,083	220	-	12,303
Clerk Cash Book	293,270	2,033,817	2,015,648	311,439
Jail Commissary Fund	14,220	54,289	45,715	22,794
Clerk Child Support Trust	1,576	275,844	274,073	3,347
Sheriff Cash Book	-	992,395	992,395	-
County General	1,392,469	4,773,567	4,888,764	1,277,272
Sheriffs Accident	13,825	736	-	14,561
Cagit County Certified Shares	-	889,163	796,000	93,163
Edit Capital Projects	705,429	435,456	354,622	786,263
County Child Advocacy	136	-	-	136
City/ Town Court Cost	-	6,154	6,154	-
Clerk Record Perpetuation	19,195	7,543	1,830	24,908
Rc Comm Corr Users' Fee Fund	16,659	82,887	573	98,973
Rc Comm Corr Transition Prog	-	3,680	-	3,680
Congressional Interest	8,223	347	975	7,595
Investment School Prin Bond	24,383	-	8,000	16,383
Sales Disc Training	5,009	1,880	2,112	4,777
Covered Bridge	38,540	9,622	-	48,162
Cumulative Bridge	209,296	324,689	161,100	372,885
Cumulative Hospital	2,684	-	-	2,684
Cumulative Cap Development	578,866	164,521	134,689	608,698
Lcc Alcohol & Drugs	26,376	19,821	20,000	26,197
Gis Electronic Map Generation	20,126	366	663	19,829
Lepc/ Haz Mat	23,436	3,524	7,066	19,894
Firearms Training	16,632	10,451	10,592	16,491
Drain Improvement/ Reconstruction	222,866	181,344	231,949	172,261
Health	118,898	294,379	297,359	115,918
Co Id Security Protection Fund	37,726	1,776	-	39,502
Levy Excess Fund	1,653	-	1,653	-
Health Maint Tobacco Supplement	55,710	33,139	22,277	66,572
Local Road & Street	459,445	667,507	669,947	457,005
Co Medical Care For Inmates	2,933	1,258	-	4,191
Misdemeanant Fund	31,248	13,169	14,230	30,187
Highway	496,260	2,139,632	2,062,145	573,747
Plat Book	28,783	4,855	-	33,638
Rainy Day Fund	271,053	486	-	271,539
Reassessment 2012	552	-	552	-
Reassessment 2017	150,784	155,629	92,083	214,330
Recorder Records	108,235	30,092	35,254	103,073
Sex Or Violent Offender Fund	7,632	1,675	-	9,307
Supp Public Defender	16,374	17,249	21,094	12,529
Excess Tax	5,658	3,981	5,094	4,545
Surveyors Cornerstone	2,915	4,005	3,055	3,865
Tax Sale Redemption	5	10,975	10,975	5
Tax Sale Surplus	29,388	50,476	42,340	37,524
In Local Health Dept Trust Act	81,494	7,790	10,184	79,100
Guardian Ad Litem	4,698	-	4,697	1
Gal/Casa State Funds	-	5,429	5,429	-
Auditor Ineligible Deductions	-	14,027	10,817	3,210
Co Elected Officials Training	2,304	1,777	690	3,391
Rush County 911 Fund	440,750	322,379	201,074	562,055
Adult Prob User Fee	170,867	88,915	71,543	188,239
Juvenile Prob Users Fee	25,696	6,245	-	31,941
Jury Fee Fund	89,375	54,478	50,670	93,183
Drain Maintenance	424,260	162,992	118,558	468,694
Sheriff Service Process Fee	-	15,967	15,967	-
Corp Debt Service	-	12,394,829	12,394,829	-
Wheel Tax	2,689	168,756	165,863	5,582
Surtax	4,450	426,640	397,485	33,605
Cvet Fund	-	74,229	74,229	-
School Excise State	-	491,454	491,454	-
Corp Unsafe Building	-	29,831	29,831	-
Sewage Collection	-	51,011	51,011	-
Financial Instit Tax	-	204,119	204,119	-
Inventory Homestead Credit	147,678	762,357	877,833	32,202
Hea1001 State Hsc 2008	20	-	-	20
Fines & Forfeitures	7,990	20,235	23,723	4,502
Infraction Judgment	4,028	34,774	36,879	1,923

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, 2013

(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Overweight Vehicles	-	5,425	2,120	3,305
Disclosure Fees	262	1,273	1,360	175
Coroner Cont Ed	-	2,129	2,033	96
Mortgage Fee Fund- Recorder	150	1,711	1,763	98
Dlgrf Homestead Prop Data Base	-	13	13	-
Sex/Violent Offender State Sha	-	181	179	2
Campaign Finance Enforcement	850	-	-	850
Child Restraint Violation	-	125	125	-
Inheritance Tax	72,562	774,462	796,039	50,985
Education Plate Fee	-	413	413	-
Riverboat Revenue Sharing	-	103,029	103,029	-
Law Enforcement Cont Education	12,272	2,076	625	13,723
Property Tax Replacement Credit	-	2,221,396	2,221,396	-
Edit Distribution	-	760,975	760,975	-
Iv-D Incentive 99/Co	15,782	8,812	24,584	10
Iv-D Incentive 99/Pros	32,059	13,296	19,294	26,061
Iv-D Incentive 99/Cler	68,889	8,924	10,380	67,433
Family Violence	30	-	-	30
K42012090305 In Crim Just Gran	86	-	-	86
Cfda 20.601 Oper Pull Over Grant	(875)	3,429	2,554	-
Bio-Terrorism Grant	11,769	-	-	11,769
Sheriff Assoc Buckle	102	-	-	102
Cfda 97.042 Em Man Perf Grant	-	4,054	4,054	-
Cfda 93.008 Mrc Med Reserve Co	4,198	-	400	3,798
Public Transportation Grant	-	134,075	134,075	-
Cfda 93.069 Pub Health Er Prep	(2,399)	35,197	35,866	(3,068)
Moscow Cov Br Reconstruction	298	-	298	-
Prosecutor Arra Grant Fund	6,493	5	6,498	-
Clerk Arra Grant Fund	269	-	269	-
Cfda 90.401 Help Amer Vote Act	100	2,720	2,720	100
Rc Comm Corr Doc Grant Fund	34,447	150,306	167,007	17,746
Payroll Federal W/H	-	362,460	362,460	-
Payroll Social Security	-	268,560	268,560	-
Payroll State Gross	-	121,464	121,464	-
Payroll Co Option	-	50,939	50,939	-
Payroll Cancer Insurance	1,347	35,762	32,757	4,352
Payroll Health Insurance	530,930	1,544,910	1,125,283	950,557
Whole Life Insurance	592	21,362	20,651	1,303
Payroll Credit Union	-	5,850	5,850	-
Payroll Life Insurance	700	1,686	1,673	713
Payroll Garnishment	-	3,106	3,106	-
Payroll United Fund	260	272	260	272
Retirement County	-	62,938	62,938	-
Retirement Sheriff	-	12,103	12,103	-
Retirement Highway	-	22,524	22,524	-
Retirement Health	-	4,232	4,232	-
Payroll Misc.	-	25	25	-
Payroll Child Support	-	12,692	12,692	-
Ret Prob User	-	1,801	1,801	-
Deferred Comp	-	28,750	28,750	-
Payroll Gym	-	6,311	5,230	1,081
Cum Cap Perf	-	1,859	1,859	-
Payroll Grange Life Insurance	1,669	18,292	18,696	1,265
457B Sheriff Defferred Comp	-	18,712	18,712	-
Dental Insurance	1,733	26,366	22,978	5,121
Vision Insurance	630	8,482	8,385	727
Rush Co 911 Perf	-	3,028	3,028	-
P/R Perf Public Health Er Prep	-	172	172	-
P/R Perf Rc Comm Corr Doc Gr	-	1,273	1,273	-
Fringe Benefit Clearing Fund	-	5,738	5,738	-
Area Plan Escrow	10,000	-	-	10,000
Law Enforcement Contributions	3,472	-	3,472	-
Riverboat	178,520	58,943	-	237,463
Non Reverting Sheriff	450	-	450	-
Historical Permits- Rushville	25	-	-	25
Apc Clean Up Fund	2,130	-	-	2,130
K-9 Contribution Fund	7,142	7,701	6,385	8,458
Law Enforcement Forfeiture Fund	10,761	2,502	9,500	3,763
Totals	<u>\$ 8,222,748</u>	<u>\$ 54,535,892</u>	<u>\$ 53,423,884</u>	<u>\$ 9,334,756</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 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 may 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.

RUSH 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 may 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.

RUSH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

*F. Interfund Transfers*

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

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are 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.

RUSH 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.

RUSH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

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

The financial statement contains two funds with deficits in cash. This is a result of reimbursable grants.

**Note 8. Combined Funds**

Funds related to Jury Fee Fund were reported individually in the prior financial statement but were combined into one fund for the current financial statement. Also, funds related to RC Community Corrections User's Fee, RC Community Corrections DOC Grant, Health Maintenance Tobacco Settlement, and the Indiana Local Health Department Trust were reported individually in the current financial statement but were combined in the prior-year 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.

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

	After Settlement Collections	Treasurer Change Fund	Inmate Trust Fund	Prosecutor Bad Check	Clerk Cash Book	Jail Commissary Fund	Clerk Child Support Trust
Cash and investments - beginning	\$ 333,667	\$ 500	\$ 4,026	\$ 12,083	\$ 293,270	\$ 14,220	\$ 1,576
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	220	-	-	-
Other receipts	18,481,537	-	58,681	-	2,033,817	54,289	275,844
Total receipts	18,481,537	-	58,681	220	2,033,817	54,289	275,844
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	18,356,771	-	57,235	-	2,015,648	45,715	274,073
Total disbursements	18,356,771	-	57,235	-	2,015,648	45,715	274,073
Excess (deficiency) of receipts over disbursements	124,766	-	1,446	220	18,169	8,574	1,771
Cash and investments - ending	\$ 458,433	\$ 500	\$ 5,472	\$ 12,303	\$ 311,439	\$ 22,794	\$ 3,347



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

	Sheriff Cash Book	County General	Sheriffs Accident	Cagit County Certified Shares	Edit Capital Projects	County Child Advocacy	City/ Town Court Cost
Cash and investments - beginning	\$ -	\$ 1,392,469	\$ 13,825	\$ -	\$ 705,429	\$ 136	\$ -
Receipts:							
Taxes	-	3,891,014	-	889,163	434,074	-	-
Licenses and permits	-	15,882	-	-	-	-	-
Intergovernmental	-	483,949	-	-	-	-	-
Charges for services	-	348,101	736	-	-	-	-
Fines and forfeits	-	3,683	-	-	-	-	6,154
Other receipts	992,395	30,938	-	-	1,382	-	-
Total receipts	992,395	4,773,567	736	889,163	435,456	-	6,154
Disbursements:							
Personal services	-	3,117,962	-	796,000	-	-	-
Supplies	-	192,217	-	-	-	-	-
Other services and charges	-	1,506,558	-	-	354,622	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	68,949	-	-	-	-	-
Other disbursements	992,395	3,078	-	-	-	-	6,154
Total disbursements	992,395	4,888,764	-	796,000	354,622	-	6,154
Excess (deficiency) of receipts over disbursements	-	(115,197)	736	93,163	80,834	-	-
Cash and investments - ending	\$ -	\$ 1,277,272	\$ 14,561	\$ 93,163	\$ 786,263	\$ 136	\$ -

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

	Clerk Record Perpetuation	Rc Comm Corr Users' Fee Fund	Rc Comm Corr Transition Prog	Congressional Interest	Investment School Prin Bond	Sales Disc Training	Covered Bridge
Cash and investments - beginning	\$ 19,195	\$ 16,659	\$ -	\$ 8,223	\$ 24,383	\$ 5,009	\$ 38,540
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	7,543	1,600	3,680	-	-	1,880	9,250
Fines and forfeits	-	27,047	-	-	-	-	-
Other receipts	-	54,240	-	347	-	-	372
Total receipts	<u>7,543</u>	<u>82,887</u>	<u>3,680</u>	<u>347</u>	<u>-</u>	<u>1,880</u>	<u>9,622</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	226	-	-	-	-	-	-
Other services and charges	1,604	-	-	-	-	2,112	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	573	-	-	-	-	-
Other disbursements	-	-	-	975	8,000	-	-
Total disbursements	<u>1,830</u>	<u>573</u>	<u>-</u>	<u>975</u>	<u>8,000</u>	<u>2,112</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,713</u>	<u>82,314</u>	<u>3,680</u>	<u>(628)</u>	<u>(8,000)</u>	<u>(232)</u>	<u>9,622</u>
Cash and investments - ending	<u>\$ 24,908</u>	<u>\$ 98,973</u>	<u>\$ 3,680</u>	<u>\$ 7,595</u>	<u>\$ 16,383</u>	<u>\$ 4,777</u>	<u>\$ 48,162</u>

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

	Cumulative Bridge	Cumulative Hospital	Cumulative Cap Development	Lcc Alcohol & Drugs	Gis Electronic Map Generation	Lepr/ Haz Mat	Firearms Training
Cash and investments - beginning	\$ 209,296	\$ 2,684	\$ 578,866	\$ 26,376	\$ 20,126	\$ 23,436	\$ 16,632
Receipts:							
Taxes	180,774	-	150,208	-	-	-	-
Licenses and permits	-	-	-	-	-	-	10,451
Intergovernmental	143,475	-	12,127	-	-	3,524	-
Charges for services	-	-	-	-	366	-	-
Fines and forfeits	-	-	-	19,821	-	-	-
Other receipts	440	-	2,186	-	-	-	-
Total receipts	<u>324,689</u>	<u>-</u>	<u>164,521</u>	<u>19,821</u>	<u>366</u>	<u>3,524</u>	<u>10,451</u>
Disbursements:							
Personal services	-	-	92,900	-	-	-	-
Supplies	-	-	-	-	50	-	10,592
Other services and charges	-	-	500	20,000	613	73	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	161,100	-	41,289	-	-	6,993	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>161,100</u>	<u>-</u>	<u>134,689</u>	<u>20,000</u>	<u>663</u>	<u>7,066</u>	<u>10,592</u>
Excess (deficiency) of receipts over disbursements	<u>163,589</u>	<u>-</u>	<u>29,832</u>	<u>(179)</u>	<u>(297)</u>	<u>(3,542)</u>	<u>(141)</u>
Cash and investments - ending	<u>\$ 372,885</u>	<u>\$ 2,684</u>	<u>\$ 608,698</u>	<u>\$ 26,197</u>	<u>\$ 19,829</u>	<u>\$ 19,894</u>	<u>\$ 16,491</u>

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

	Drain Improvement/ Reconstruction	Health	Co ld Security Protection Fund	Levy Excess Fund	Health Maint Tobacco Supplement	Local Road & Street	Co Medical Care For Inmates
Cash and investments - beginning	\$ 222,866	\$ 118,898	\$ 37,726	\$ 1,653	\$ 55,710	\$ 459,445	\$ 2,933
Receipts:							
Taxes	-	217,453	-	-	-	351,440	-
Licenses and permits	-	18,420	-	-	-	2,865	-
Intergovernmental	-	17,556	-	-	33,139	312,282	-
Charges for services	-	40,819	-	-	-	-	1,258
Fines and forfeits	-	-	1,776	-	-	-	-
Other receipts	181,344	131	-	-	-	920	-
Total receipts	<u>181,344</u>	<u>294,379</u>	<u>1,776</u>	<u>-</u>	<u>33,139</u>	<u>667,507</u>	<u>1,258</u>
Disbursements:							
Personal services	-	269,214	-	-	-	-	-
Supplies	-	2,046	-	-	1,530	25,000	-
Other services and charges	183,955	26,099	-	-	20,747	39,963	-
Debt service - principal and interest	47,994	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	604,984	-
Other disbursements	-	-	-	1,653	-	-	-
Total disbursements	<u>231,949</u>	<u>297,359</u>	<u>-</u>	<u>1,653</u>	<u>22,277</u>	<u>669,947</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(50,605)</u>	<u>(2,980)</u>	<u>1,776</u>	<u>(1,653)</u>	<u>10,862</u>	<u>(2,440)</u>	<u>1,258</u>
Cash and investments - ending	<u>\$ 172,261</u>	<u>\$ 115,918</u>	<u>\$ 39,502</u>	<u>\$ -</u>	<u>\$ 66,572</u>	<u>\$ 457,005</u>	<u>\$ 4,191</u>

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

	Misdemeanant Fund	Highway	Plat Book	Rainy Day Fund	Reassessment 2012	Reassessment 2017	Recorder Records
Cash and investments - beginning	\$ 31,248	\$ 496,260	\$ 28,783	\$ 271,053	\$ 552	\$ 150,784	\$ 108,235
Receipts:							
Taxes	-	-	-	-	-	143,222	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	13,169	2,069,458	-	-	-	11,563	-
Charges for services	-	9,821	4,855	-	-	-	30,092
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	60,353	-	486	-	844	-
Total receipts	13,169	2,139,632	4,855	486	-	155,629	30,092
Disbursements:							
Personal services	-	1,194,639	-	-	-	18,558	7,873
Supplies	14,230	399,138	-	-	-	403	516
Other services and charges	-	202,689	-	-	-	73,122	1,293
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	262,697	-	-	-	-	25,166
Other disbursements	-	2,982	-	-	552	-	406
Total disbursements	14,230	2,062,145	-	-	552	92,083	35,254
Excess (deficiency) of receipts over disbursements	(1,061)	77,487	4,855	486	(552)	63,546	(5,162)
Cash and investments - ending	\$ 30,187	\$ 573,747	\$ 33,638	\$ 271,539	\$ -	\$ 214,330	\$ 103,073

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

	Sex Or Violent Offender Fund	Supp Public Defender	Excess Tax	Surveyors Cornerstone	Tax Sale Redemption	Tax Sale Surplus	In Local Health Dept Trust Act
Cash and investments - beginning	\$ 7,632	\$ 16,374	\$ 5,658	\$ 2,915	\$ 5	\$ 29,388	\$ 81,494
Receipts:							
Taxes	-	-	-	-	-	50,476	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	7,790
Charges for services	-	17,249	-	4,005	-	-	-
Fines and forfeits	1,675	-	-	-	-	-	-
Other receipts	-	-	3,981	-	10,975	-	-
Total receipts	1,675	17,249	3,981	4,005	10,975	50,476	7,790
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	4,644
Other services and charges	-	21,094	-	3,055	-	-	4,477
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	1,063
Other disbursements	-	-	5,094	-	10,975	42,340	-
Total disbursements	-	21,094	5,094	3,055	10,975	42,340	10,184
Excess (deficiency) of receipts over disbursements	1,675	(3,845)	(1,113)	950	-	8,136	(2,394)
Cash and investments - ending	\$ 9,307	\$ 12,529	\$ 4,545	\$ 3,865	\$ 5	\$ 37,524	\$ 79,100

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

	Guardian Ad Litem	Gal/Casa State Funds	Auditor Ineligible Deductions	Co Elected Officials Training	Rush County 911 Fund	Adult Prob User Fee	Juvenile Prob Users Fee
Cash and investments - beginning	\$ 4,698	\$ -	\$ -	\$ 2,304	\$ 440,750	\$ 170,867	\$ 25,696
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	5,429	-	-	-	-	-
Charges for services	-	-	-	1,777	322,379	88,915	6,245
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	14,027	-	-	-	-
Total receipts	<u>-</u>	<u>5,429</u>	<u>14,027</u>	<u>1,777</u>	<u>322,379</u>	<u>88,915</u>	<u>6,245</u>
Disbursements:							
Personal services	-	-	-	-	118,250	64,359	-
Supplies	-	-	-	-	-	-	-
Other services and charges	4,697	-	10,000	690	80,988	5,098	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	817	-	1,836	2,086	-
Other disbursements	-	5,429	-	-	-	-	-
Total disbursements	<u>4,697</u>	<u>5,429</u>	<u>10,817</u>	<u>690</u>	<u>201,074</u>	<u>71,543</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(4,697)</u>	<u>-</u>	<u>3,210</u>	<u>1,087</u>	<u>121,305</u>	<u>17,372</u>	<u>6,245</u>
Cash and investments - ending	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 3,210</u>	<u>\$ 3,391</u>	<u>\$ 562,055</u>	<u>\$ 188,239</u>	<u>\$ 31,941</u>

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

	Jury Fee Fund	Drain Maintenance	Sheriff Service Process Fee	Corp Debt Service	Wheel Tax	Surtax	Cvet Fund
Cash and investments - beginning	\$ 89,375	\$ 424,260	\$ -	\$ -	\$ 2,689	\$ 4,450	\$ -
Receipts:							
Taxes	-	-	-	11,594,541	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	800,288	168,756	426,640	74,229
Charges for services	54,478	-	-	-	-	-	-
Fines and forfeits	-	-	15,967	-	-	-	-
Other receipts	-	162,992	-	-	-	-	-
Total receipts	54,478	162,992	15,967	12,394,829	168,756	426,640	74,229
Disbursements:							
Personal services	12,297	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	27,487	118,558	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	4,375	-	-	-	-	-	-
Other disbursements	6,511	-	15,967	12,394,829	165,863	397,485	74,229
Total disbursements	50,670	118,558	15,967	12,394,829	165,863	397,485	74,229
Excess (deficiency) of receipts over disbursements	3,808	44,434	-	-	2,893	29,155	-
Cash and investments - ending	\$ 93,183	\$ 468,694	\$ -	\$ -	\$ 5,582	\$ 33,605	\$ -



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

	School Excise State	Corp Unsafe Building	Sewage Collection	Financial Instit Tax	Inventory Homestead Credit	Hea1001 State Hsc 2008	Fines & Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 147,678	\$ 20	\$ 7,990
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	491,454	-	-	204,119	762,357	-	-
Charges for services	-	29,831	51,011	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	20,235
Other receipts	-	-	-	-	-	-	-
Total receipts	491,454	29,831	51,011	204,119	762,357	-	20,235
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	491,454	29,831	51,011	204,119	877,833	-	23,723
Total disbursements	491,454	29,831	51,011	204,119	877,833	-	23,723
Excess (deficiency) of receipts over disbursements	-	-	-	-	(115,476)	-	(3,488)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 32,202	\$ 20	\$ 4,502

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

	Infraction Judgment	Overweight Vehicles	Disclosure Fees	Coroner Cont Ed	Mortgage Fee Fund- Recorder	Dlgr Homestead Prop Data Base	Sex/Violent Offender State Sha
Cash and investments - beginning	\$ 4,028	\$ -	\$ 262	\$ -	\$ 150	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	1,273	2,129	1,711	-	-
Fines and forfeits	34,774	5,425	-	-	-	-	181
Other receipts	-	-	-	-	-	13	-
<b>Total receipts</b>	<b>34,774</b>	<b>5,425</b>	<b>1,273</b>	<b>2,129</b>	<b>1,711</b>	<b>13</b>	<b>181</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	36,879	2,120	1,360	2,033	1,763	13	179
<b>Total disbursements</b>	<b>36,879</b>	<b>2,120</b>	<b>1,360</b>	<b>2,033</b>	<b>1,763</b>	<b>13</b>	<b>179</b>
Excess (deficiency) of receipts over disbursements	(2,105)	3,305	(87)	96	(52)	-	2
Cash and investments - ending	<u>\$ 1,923</u>	<u>\$ 3,305</u>	<u>\$ 175</u>	<u>\$ 96</u>	<u>\$ 98</u>	<u>\$ -</u>	<u>\$ 2</u>

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

	Campaign Finance Enforcement	Child Restraint Violation	Inheritance Tax	Education Plate Fee	Riverboat Revenue Sharing	Law Enforcement Cont Education	Property Tax Replacement Credit
Cash and investments - beginning	\$ 850	\$ -	\$ 72,562	\$ -	\$ -	\$ 12,272	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	2,221,396
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	774,462	-	103,029	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	125	-	413	-	2,076	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>125</u>	<u>774,462</u>	<u>413</u>	<u>103,029</u>	<u>2,076</u>	<u>2,221,396</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	625	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	125	796,039	413	103,029	-	2,221,396
Total disbursements	<u>-</u>	<u>125</u>	<u>796,039</u>	<u>413</u>	<u>103,029</u>	<u>625</u>	<u>2,221,396</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(21,577)</u>	<u>-</u>	<u>-</u>	<u>1,451</u>	<u>-</u>
Cash and investments - ending	<u>\$ 850</u>	<u>\$ -</u>	<u>\$ 50,985</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,723</u>	<u>\$ -</u>

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

	Edit Distribution	Iv-D Incentive 99/Co	Iv-D Incentive 99/Pros	Iv-D Incentive 99/Cler	Family Violence	K42012090305 In Crim Just Gran	Cfda 20.601 Oper Pull Over Grant
Cash and investments - beginning	\$ -	\$ 15,782	\$ 32,059	\$ 68,889	\$ 30	\$ 86	\$ (875)
Receipts:							
Taxes	760,975	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	3,429
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	8,812	13,296	8,924	-	-	-
<b>Total receipts</b>	<b>760,975</b>	<b>8,812</b>	<b>13,296</b>	<b>8,924</b>	<b>-</b>	<b>-</b>	<b>3,429</b>
Disbursements:							
Personal services	-	20,367	17,837	-	-	-	2,554
Supplies	-	1,372	-	-	-	-	-
Other services and charges	-	908	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,937	-	-	-	-	-
Other disbursements	760,975	-	1,457	10,380	-	-	-
<b>Total disbursements</b>	<b>760,975</b>	<b>24,584</b>	<b>19,294</b>	<b>10,380</b>	<b>-</b>	<b>-</b>	<b>2,554</b>
Excess (deficiency) of receipts over disbursements	-	(15,772)	(5,998)	(1,456)	-	-	875
Cash and investments - ending	\$ -	\$ 10	\$ 26,061	\$ 67,433	\$ 30	\$ 86	\$ -

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

	Bio-Terrorism Grant	Sheriff Assoc Buckle	Cfda 97.042 Em Man Perf Grant	Cfda 93.008 Mrc Med Reserve Co	Public Transportation Grant	Cfda 93.069 Pub Health Er Prep	Moscow Cov Br Reconstruction
Cash and investments - beginning	\$ 11,769	\$ 102	\$ -	\$ 4,198	\$ -	\$ (2,399)	\$ 298
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	4,054	-	134,075	35,197	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	4,054	-	134,075	35,197	-
Disbursements:							
Personal services	-	-	-	-	-	6,728	-
Supplies	-	-	-	-	-	14,831	-
Other services and charges	-	-	-	400	-	460	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	4,054	-	-	13,847	-
Other disbursements	-	-	-	-	134,075	-	298
Total disbursements	-	-	4,054	400	134,075	35,866	298
Excess (deficiency) of receipts over disbursements	-	-	-	(400)	-	(669)	(298)
Cash and investments - ending	\$ 11,769	\$ 102	\$ -	\$ 3,798	\$ -	\$ (3,068)	\$ -

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

	Prosecutor Arra Grant Fund	Clerk Arra Grant Fund	Cfda 90.401 Help Amer Vote Act	Rc Comm Corr Doc Grant Fund	Payroll Federal W/H	Payroll Social Security	Payroll State Gross
Cash and investments - beginning	\$ 6,493	\$ 269	\$ 100	\$ 34,447	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	2,720	150,306	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5	-	-	-	362,460	268,560	121,464
Total receipts	<u>5</u>	<u>-</u>	<u>2,720</u>	<u>150,306</u>	<u>362,460</u>	<u>268,560</u>	<u>121,464</u>
Disbursements:							
Personal services	-	-	-	57,919	-	-	-
Supplies	-	-	-	2,649	-	-	-
Other services and charges	-	269	-	18,921	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	6,498	-	2,720	33,278	-	-	-
Other disbursements	-	-	-	54,240	362,460	268,560	121,464
Total disbursements	<u>6,498</u>	<u>269</u>	<u>2,720</u>	<u>167,007</u>	<u>362,460</u>	<u>268,560</u>	<u>121,464</u>
Excess (deficiency) of receipts over disbursements	<u>(6,493)</u>	<u>(269)</u>	<u>-</u>	<u>(16,701)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 17,746</u>	<u>\$ -</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, 2013  
 (Continued)

	Payroll Co Option	Payroll Cancer Insurance	Payroll Health Insurance	Whole Life Insurance	Payroll Credit Union	Payroll Life Insurance	Payroll Garnishment
Cash and investments - beginning	\$ -	\$ 1,347	\$ 530,930	\$ 592	\$ -	\$ 700	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	50,939	35,762	1,544,910	21,362	5,850	1,686	3,106
Total receipts	50,939	35,762	1,544,910	21,362	5,850	1,686	3,106
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	50,939	32,757	1,125,283	20,651	5,850	1,673	3,106
Total disbursements	50,939	32,757	1,125,283	20,651	5,850	1,673	3,106
Excess (deficiency) of receipts over disbursements	-	3,005	419,627	711	-	13	-
Cash and investments - ending	\$ -	\$ 4,352	\$ 950,557	\$ 1,303	\$ -	\$ 713	\$ -

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

	Payroll United Fund	Retirement County	Retirement Sheriff	Retirement Highway	Retirement Health	Payroll Misc.	Payroll Child Support
Cash and investments - beginning	\$ 260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	272	62,938	12,103	22,524	4,232	25	12,692
Total receipts	272	62,938	12,103	22,524	4,232	25	12,692
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	260	62,938	12,103	22,524	4,232	25	12,692
Total disbursements	260	62,938	12,103	22,524	4,232	25	12,692
Excess (deficiency) of receipts over disbursements	12	-	-	-	-	-	-
Cash and investments - ending	\$ 272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



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

	Ret Prob User	Deferred Comp	Payroll Gym	Cum Cap Perf	Payroll Grange Life Insurance	457B Sheriff Deferred Comp	Dental Insurance
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1,669	\$ -	\$ 1,733
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,801	28,750	6,311	1,859	18,292	18,712	26,366
Total receipts	<u>1,801</u>	<u>28,750</u>	<u>6,311</u>	<u>1,859</u>	<u>18,292</u>	<u>18,712</u>	<u>26,366</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,801	28,750	5,230	1,859	18,696	18,712	22,978
Total disbursements	<u>1,801</u>	<u>28,750</u>	<u>5,230</u>	<u>1,859</u>	<u>18,696</u>	<u>18,712</u>	<u>22,978</u>
Excess (deficiency) of receipts over disbursements	-	-	1,081	-	(404)	-	3,388
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,081</u>	<u>\$ -</u>	<u>\$ 1,265</u>	<u>\$ -</u>	<u>\$ 5,121</u>

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

	Vision Insurance	Rush Co 911 Perf	P/R Perf Public Health Er Prep	P/R Perf Rc Comm Corr Doc Gr	Fringe Benefit Clearing Fund	Area Plan Escrow	Law Enforcement Contributions
Cash and investments - beginning	\$ 630	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 3,472
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	8,482	3,028	172	1,273	5,738	-	-
Total receipts	8,482	3,028	172	1,273	5,738	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	261
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	8,385	3,028	172	1,273	5,738	-	3,211
Total disbursements	8,385	3,028	172	1,273	5,738	-	3,472
Excess (deficiency) of receipts over disbursements	97	-	-	-	-	-	(3,472)
Cash and investments - ending	\$ 727	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -

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

	Riverboat	Non Reverting Sheriff	Historical Permits- Rushville	Apc Clean Up Fund	K-9 Contribution Fund	Law Enforcement Forfeiture Fund	Totals
Cash and investments - beginning	\$ 178,520	\$ 450	\$ 25	\$ 2,130	\$ 7,142	\$ 10,761	\$ 8,222,748
Receipts:							
Taxes	-	-	-	-	-	-	20,884,736
Licenses and permits	-	-	-	-	-	-	47,618
Intergovernmental	58,943	-	-	-	-	-	7,307,519
Charges for services	-	-	-	-	-	-	1,041,004
Fines and forfeits	-	-	-	-	-	1,841	141,413
Other receipts	-	-	-	-	7,701	661	25,113,602
Total receipts	58,943	-	-	-	7,701	2,502	54,535,892
Disbursements:							
Personal services	-	-	-	-	-	-	5,797,718
Supplies	-	-	-	-	734	9,500	679,678
Other services and charges	-	-	-	-	5,606	-	2,737,283
Debt service - principal and interest	-	-	-	-	-	-	47,994
Capital outlay	-	-	-	-	45	-	1,244,307
Other disbursements	-	450	-	-	-	-	42,916,904
Total disbursements	-	450	-	-	6,385	9,500	53,423,884
Excess (deficiency) of receipts over disbursements	58,943	(450)	-	-	1,316	(6,998)	1,112,008
Cash and investments - ending	\$ 237,463	\$ -	\$ 25	\$ 2,130	\$ 8,458	\$ 3,763	\$ 9,334,756

RUSH COUNTY  
SCHEDULE OF PAYABLES  
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>
Governmental activities	<u>\$ 436,146</u>

RUSH COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2013

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: PNC Equipment Finance	equipment lease	\$ 110,250	2/19/2008	3/1/2015
Total of annual lease payments		<u>\$ 110,250</u>		

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose	
Governmental activities:		
Notes and loans payable	Blount/Fletcher Reconstruction Drain	\$ 28,036
Notes and loans payable	James Lawless Reconstruction Drain	33,192
Notes and loans payable	Wm T Moore Reconstruction Drain	<u>28,000</u>
Total governmental activities		<u>89,228</u>
Totals		<u>\$ 89,228</u>

RUSH COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2013

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.

	Ending Balance
Governmental activities:	
Land	\$ 163,545
Buildings	7,030,052
Improvements other than buildings	69,740
Machinery, equipment, and vehicles	4,516,653
Total governmental activities	11,779,990
Total capital assets	\$ 11,779,990

RUSH COUNTY  
OTHER REPORTS

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

Clerk of the Circuit Court  
County Sheriff

RUSH COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 7, 2014, with Mary Ann Beard, Auditor; Bruce Levi, President of the Board of County Commissioners; and Gerald Mohr, President of the County Council.