

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

MARTIN COUNTY, INDIANA

January 1, 2013 to December 31, 2013



FILED
04/16/2015

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	January Roush	01-01-13 to 12-31-16
County Treasurer	Vicki Boyd	01-01-13 to 12-31-16
County Clerk	Julie Fithian Gerald R. Montgomery	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Sheriff	Robert F. Street James T. Roush	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Recorder	Gerald R. Montgomery Rhonda Sanders	01-01-13 to 12-31-14 01-01-15 to 12-31-16
President of the Board of County Commissioners	Paul R. George	01-01-13 to 12-31-15
President of the County Council	Charles R. Summers	01-01-13 to 12-31-15



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 MARTIN COUNTY, INDIANA

We have examined the accompanying financial statement of Martin 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 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

February 3, 2015

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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.

MARTIN 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	\$ 138,796	\$ 108,275	\$ 138,796	\$ 108,275
Sheriff's Inmate Trust	1,024	53,966	51,471	3,519
Jail Commissary	22,300	56,455	45,661	33,094
Clerk's Trust	214,410	593,908	620,677	187,641
General	356,773	1,674,065	1,605,136	425,702
Accident Report	2,708	294	-	3,002
CEDIT County Share	416,869	270,240	360,819	326,290
City and Town Court Costs	1,148	2,246	-	3,394
Clerk's Records Perpetuation	2,401	2,624	-	5,025
COIT County Distributive Shares	-	1,002,581	902,264	100,317
Community Corrections 1	185	59,602	56,284	3,503
Community Transition Program	7	475	1,075	(593)
Congressional School Interest	3,020	394	518	2,896
Congressional School Principal	12,957	-	-	12,957
Sales Disclosure - County Share	696	1,070	-	1,766
Cumulative Bridge	316,951	259,113	256,915	319,149
Cumulative Capital Development	92,318	63,208	42,400	113,126
Cumulative Voting System	100,199	55,791	11,000	144,990
Drug Free Community	11,290	3,799	8,850	6,239
Firearms Training	25,619	8,250	4,421	29,448
Health	31,408	54,517	49,396	36,529
Identification Security Protection	5,212	838	-	6,050
Local Health Maintenance	3,472	33,139	33,139	3,472
Local Road and Street	172,470	99,994	89,142	183,322
Medical Care for Inmates	10,226	1,221	866	10,581
Misdemeanant	21,078	7,555	18,002	10,631
Motor Vehicle Highway	1,071,793	1,348,240	1,810,565	609,468
Plat Book	22,640	1,431	-	24,071
Rainy Day	56,674	581	-	57,255
Reassessment - 2010	327,871	-	77,462	250,409
Reassessment - 2017	465,760	227,425	33,974	659,211
Recorder's Records Perpetuation	40,302	10,776	9,607	41,471
Solid Waste User Fees	-	98,596	98,596	-
Supplemental Public Defender Services	11,559	18,466	23,880	6,145
Surplus Tax	11,010	12,478	12,563	10,925
Surveyor's Corner Perpetuation	630	2,246	2,616	260
Tax Sale Redemption	2,151	12,900	11,143	3,908
Tax Sale Surplus	38,533	137,563	71,430	104,666
Local Health Department Trust Account	12,390	6,659	16,148	2,901
GAL/CASA	2,395	858	132	3,121
County Elected Officials Training	1,319	838	-	2,157
Local Statewide 911	436,844	167,506	118,188	486,162
Adult Probation Administrative	60,051	4,618	-	64,669
Juvenile Probation Administrative	4,245	100	-	4,345
Supplemental Adult Probation Services	95,792	25,109	25,417	95,484
Supplemental Juvenile Probation Services	13,739	200	1,067	12,872
Alternative Dispute Resolution	868	1,140	-	2,008
County User Fee	(4,888)	21,729	15,832	1,009
Upper Boggs Creek	11,105	1,602	-	12,707
Sheriff Sale Administration	1,400	4,500	3,000	2,900
Donations	-	900	-	900
Payroll Clearing	9,894	826,317	835,774	437
Health Insurance-Non Reverting	45,074	50,006	57,586	37,494
Settlement	-	4,589,478	4,589,478	-
LOIT Public Safety	315,477	450,589	518,425	247,641
CVET Agency	-	116,119	87,090	29,029
Final Excise Tax Cut Replacement Due State	-	364,788	364,788	-
Sewer Liens	127	3,681	3,808	-
Financial Institution Tax	-	29,245	23,343	5,902

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

MARTIN 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
HEA 1001 State Homestead Credit	273	-	-	273
Homestead Credit Rebate	970	28	-	998
LOIT Homestead Credit	50,358	450,589	495,829	5,118
State Fines and Forfeitures	276	1,210	1,486	-
Infraction Judgments	1,270	6,871	7,420	721
Overweight Vehicle Fines	-	1,727	437	1,290
Special Death Benefit	30	635	580	85
Sales Disclosure - State Share	90	1,067	1,072	85
Coroners Training & Con't Education	19	467	448	38
Mortgage Recording Fees - State Share	103	998	1,023	78
Child Restraint Violations Fines	-	379	254	125
Forest Restoration	-	138	-	138
Inheritance Tax	15,963	19,304	33,968	1,299
Education Plate Fees Agency	(11)	280	269	-
Riverboat Revenue Sharing	7,545	61,218	61,116	7,647
CEDIT Distribution	-	353,446	353,446	-
COIT Distribution	-	1,441,886	1,441,886	-
93.563 Prosecutor PCA	519	673	231	961
93.563 Title IV-D Incentive	12,457	4,136	9,178	7,415
93.563 Prosecutor IV-D Incentive-Prior To Oct '99	8,631	-	-	8,631
93.563 Prosecutor IV-D Incentive-Post Oct '99	21,373	6,218	1,766	25,825
93.563 Clerk IV-D Incentive-Post Oct '99	20,488	4,136	-	24,624
Cumulative Sinking	13,753	-	-	13,753
Alcohol & Drug Program	4,460	12,266	8,919	7,807
Non-Reverting Voting	28,725	-	8,000	20,725
Jury Fee Fund	17,193	956	791	17,358
ARSON	297	-	297	-
Westgate Capital Fund	38,227	80,988	51,301	67,914
Westgate Principal & Interest	77,333	67,668	85,614	59,387
Prosecutor Child Support	9,629	66,838	63,261	13,206
Law Enforcement Con't Ed	1,271	2,924	444	3,751
Family Court Project	26,714	-	18,985	7,729
Prosecutor Service Charge	2,942	2,421	4,968	395
CASA Grant	9,713	4,100	7,704	6,109
Bio-Terrorism Grant	2,098	-	-	2,098
Pandemic Assessment	1,482	-	-	1,482
Immunization Grant	1	-	-	1
County Law Enforcement/Sheriff	355	1,844	-	2,199
Law Enforcement Drug Fund	2,716	1,500	-	4,216
Local Emergency Planning	13,129	-	-	13,129
Operation Pullover	-	893	794	99
Hoosier Safety Program	160	-	160	-
Community Development Block Grant	285	-	285	-
Fire Truck Grant	9	-	9	-
Fire Station Grant	582	-	-	582
Hava Grant	10	-	10	-
IEDC Regional Partnership Grant	11,698	19,800	-	31,498
Lost River Fire Station	-	345,128	303,878	41,250
Project Income I	65,623	40,997	101,109	5,511
Project Income II	3,303	132,329	56,187	79,445
Victim Assistance	22,882	8,548	31,430	-
County Prosecutor Cashbook	2,891	14,817	16,824	884
Community Corrections 2	8,905	38,460	47,365	-
CTP-2	2,137	-	2,130	7
Public Health Base Grant II	(9,315)	28,721	23,235	(3,829)
Totals	<u>\$ 5,517,854</u>	<u>\$ 16,176,908</u>	<u>\$ 16,352,853</u>	<u>\$ 5,341,909</u>

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

MARTIN 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, county economic development income tax, boat and trailer excise tax, and other taxes that are set by the County.

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

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

MARTIN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

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

E. Disbursements

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

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

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

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

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

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

MARTIN 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.

MARTIN 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.

MARTIN 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 some funds with deficits in cash. This is a result of the funds being reimbursement type funds.

MARTIN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Restatements

For the year ended December 31, 2013, certain changes have been made to some of the beginning balances of the financial statements to more appropriately reflect financial activity of the County. The two tax funds were combined into the settlement fund. The following schedule presents a summary of restated beginning balances.

Fund Name	Balance as of December 31, 2012	New Fund	Prior Period Adjustment	Balance as of January 1, 2013
Drug Buy Fund	\$ 6		\$ (6)	\$ -
Township School Library Taxes	8,594		(8,594)	-
City and Town Taxes	(8,594)		8,594	-

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

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

	After Settlement Collections	Sheriffs Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	CEDIT County Share
Cash and investments - beginning	\$ 138,796	\$ 1,024	\$ 22,300	\$ 214,410	\$ 356,773	\$ 2,708	\$ 416,869
Receipts:							
Taxes	-	-	-	-	1,204,321	-	270,240
Licenses and permits	-	-	-	-	-	294	-
Intergovernmental	-	-	-	-	271,740	-	-
Charges for services	-	-	-	-	61,091	-	-
Fines and forfeits	-	-	-	593,908	35,086	-	-
Other receipts	108,275	53,966	56,455	-	101,827	-	-
Total receipts	108,275	53,966	56,455	593,908	1,674,065	294	270,240
Disbursements:							
Personal services	-	-	-	-	1,327,465	-	266,730
Supplies	-	-	-	-	55,965	-	-
Other services and charges	-	-	-	-	134,254	-	70,089
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	45,472	-	24,000
Other disbursements	138,796	51,471	45,661	620,677	41,980	-	-
Total disbursements	138,796	51,471	45,661	620,677	1,605,136	-	360,819
Excess (deficiency) of receipts over disbursements	(30,521)	2,495	10,794	(26,769)	68,929	294	(90,579)
Cash and investments - ending	\$ 108,275	\$ 3,519	\$ 33,094	\$ 187,641	\$ 425,702	\$ 3,002	\$ 326,290

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

	City and Town Court Costs	Clerk's Records Perpetuation	COIT County Distributive Shares	Community Corrections 1	Community Transition Program	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 1,148	\$ 2,401	\$ -	\$ 185	\$ 7	\$ 3,020	\$ 12,957
Receipts:							
Taxes	-	-	1,002,581	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	59,602	475	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	2,246	2,624	-	-	-	-	-
Other receipts	-	-	-	-	-	394	-
Total receipts	<u>2,246</u>	<u>2,624</u>	<u>1,002,581</u>	<u>59,602</u>	<u>475</u>	<u>394</u>	<u>-</u>
Disbursements:							
Personal services	-	-	435,747	48,633	-	-	-
Supplies	-	-	55,963	1,601	559	-	-
Other services and charges	-	-	385,981	6,050	516	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	24,573	-	-	-	-
Other disbursements	-	-	-	-	-	518	-
Total disbursements	<u>-</u>	<u>-</u>	<u>902,264</u>	<u>56,284</u>	<u>1,075</u>	<u>518</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,246</u>	<u>2,624</u>	<u>100,317</u>	<u>3,318</u>	<u>(600)</u>	<u>(124)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,394</u>	<u>\$ 5,025</u>	<u>\$ 100,317</u>	<u>\$ 3,503</u>	<u>\$ (593)</u>	<u>\$ 2,896</u>	<u>\$ 12,957</u>

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

	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Voting System	Drug Free Community	Firearms Training	Health
Cash and investments - beginning	\$ 696	\$ 316,951	\$ 92,318	\$ 100,199	\$ 11,290	\$ 25,619	\$ 31,408
Receipts:							
Taxes	-	105,811	56,319	49,834	-	-	40,618
Licenses and permits	-	-	-	-	-	8,250	9,044
Intergovernmental	-	18,343	6,732	5,957	-	-	4,855
Charges for services	1,070	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	3,799	-	-
Other receipts	-	134,959	157	-	-	-	-
Total receipts	1,070	259,113	63,208	55,791	3,799	8,250	54,517
Disbursements:							
Personal services	-	-	-	-	1,440	-	13,455
Supplies	-	30,887	-	-	-	-	927
Other services and charges	-	25,890	19,528	-	7,410	4,421	33,911
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	200,138	22,872	11,000	-	-	1,103
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	256,915	42,400	11,000	8,850	4,421	49,396
Excess (deficiency) of receipts over disbursements	1,070	2,198	20,808	44,791	(5,051)	3,829	5,121
Cash and investments - ending	\$ 1,766	\$ 319,149	\$ 113,126	\$ 144,990	\$ 6,239	\$ 29,448	\$ 36,529

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

	Identification Security Protection	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book
Cash and investments - beginning	\$ 5,212	\$ 3,472	\$ 172,470	\$ 10,226	\$ 21,078	\$ 1,071,793	\$ 22,640
Receipts:							
Taxes	-	-	-	-	7,555	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	33,139	99,024	-	-	1,092,144	-
Charges for services	838	-	-	1,221	-	-	1,431
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	970	-	-	256,096	-
Total receipts	<u>838</u>	<u>33,139</u>	<u>99,994</u>	<u>1,221</u>	<u>7,555</u>	<u>1,348,240</u>	<u>1,431</u>
Disbursements:							
Personal services	-	-	-	-	16,171	550,067	-
Supplies	-	-	15,084	-	1,778	916,644	-
Other services and charges	-	33,139	-	866	53	138,967	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	74,058	-	-	49,942	-
Other disbursements	-	-	-	-	-	154,945	-
Total disbursements	<u>-</u>	<u>33,139</u>	<u>89,142</u>	<u>866</u>	<u>18,002</u>	<u>1,810,565</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>838</u>	<u>-</u>	<u>10,852</u>	<u>355</u>	<u>(10,447)</u>	<u>(462,325)</u>	<u>1,431</u>
Cash and investments - ending	<u>\$ 6,050</u>	<u>\$ 3,472</u>	<u>\$ 183,322</u>	<u>\$ 10,581</u>	<u>\$ 10,631</u>	<u>\$ 609,468</u>	<u>\$ 24,071</u>

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

	Rainy Day	Reassessment - 2010	Reassessment - 2017	Recorder's Records Perpetuation	Solid Waste User Fees	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 56,674	\$ 327,871	\$ 465,760	\$ 40,302	\$ -	\$ 11,559	\$ 11,010
Receipts:							
Taxes	-	-	198,993	-	98,596	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	23,786	-	-	-	-
Charges for services	-	-	-	10,776	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	581	-	4,646	-	-	18,466	12,478
Total receipts	581	-	227,425	10,776	98,596	18,466	12,478
Disbursements:							
Personal services	-	27,772	1,077	-	-	23,880	-
Supplies	-	1,570	-	9,607	-	-	-
Other services and charges	-	30,575	32,765	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	15,599	-	-	-	-	-
Other disbursements	-	1,946	132	-	98,596	-	12,563
Total disbursements	-	77,462	33,974	9,607	98,596	23,880	12,563
Excess (deficiency) of receipts over disbursements	581	(77,462)	193,451	1,169	-	(5,414)	(85)
Cash and investments - ending	\$ 57,255	\$ 250,409	\$ 659,211	\$ 41,471	\$ -	\$ 6,145	\$ 10,925

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

	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA	County Elected Officials Training	Local Statewide 911
Cash and investments - beginning	\$ 630	\$ 2,151	\$ 38,533	\$ 12,390	\$ 2,395	\$ 1,319	\$ 436,844
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	6,659	-	-	-
Charges for services	2,246	-	-	-	-	838	166,296
Fines and forfeits	-	-	-	-	858	-	-
Other receipts	-	12,900	137,563	-	-	-	1,210
Total receipts	2,246	12,900	137,563	6,659	858	838	167,506
Disbursements:							
Personal services	-	-	-	-	-	-	75,849
Supplies	1,068	-	-	-	-	-	-
Other services and charges	-	-	-	16,148	-	-	37,573
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,548	-	-	-	-	-	4,766
Other disbursements	-	11,143	71,430	-	132	-	-
Total disbursements	2,616	11,143	71,430	16,148	132	-	118,188
Excess (deficiency) of receipts over disbursements	(370)	1,757	66,133	(9,489)	726	838	49,318
Cash and investments - ending	\$ 260	\$ 3,908	\$ 104,666	\$ 2,901	\$ 3,121	\$ 2,157	\$ 486,162

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

	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee	Upper Boggs Creek
Cash and investments - beginning	\$ 60,051	\$ 4,245	\$ 95,792	\$ 13,739	\$ 868	\$ (4,888)	\$ 11,105
Receipts:							
Taxes	-	-	-	-	-	-	1,602
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	21,729	-
Fines and forfeits	4,618	100	25,109	200	1,140	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>4,618</u>	<u>100</u>	<u>25,109</u>	<u>200</u>	<u>1,140</u>	<u>21,729</u>	<u>1,602</u>
Disbursements:							
Personal services	-	-	13,911	-	-	15,713	-
Supplies	-	-	1,869	-	-	-	-
Other services and charges	-	-	8,749	1,067	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	888	-	-	-	-
Other disbursements	-	-	-	-	-	119	-
Total disbursements	<u>-</u>	<u>-</u>	<u>25,417</u>	<u>1,067</u>	<u>-</u>	<u>15,832</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,618</u>	<u>100</u>	<u>(308)</u>	<u>(867)</u>	<u>1,140</u>	<u>5,897</u>	<u>1,602</u>
Cash and investments - ending	<u>\$ 64,669</u>	<u>\$ 4,345</u>	<u>\$ 95,484</u>	<u>\$ 12,872</u>	<u>\$ 2,008</u>	<u>\$ 1,009</u>	<u>\$ 12,707</u>

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

	Sheriff Sale Administration	Donations	Payroll Clearing	Health Insurance-Non Reverting	Settlement	LOIT Public Safety	CVET Agency
Cash and investments - beginning	\$ 1,400	\$ -	\$ 9,894	\$ 45,074	\$ -	\$ 315,477	\$ -
Receipts:							
Taxes	-	-	-	-	4,103,237	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	486,241	450,589	87,090
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,500	900	826,317	50,006	-	-	29,029
Total receipts	<u>4,500</u>	<u>900</u>	<u>826,317</u>	<u>50,006</u>	<u>4,589,478</u>	<u>450,589</u>	<u>116,119</u>
Disbursements:							
Personal services	-	-	-	57,586	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	3,000	-	-	-	-	357,200	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	33,983	-
Other disbursements	-	-	835,774	-	4,589,478	127,242	87,090
Total disbursements	<u>3,000</u>	<u>-</u>	<u>835,774</u>	<u>57,586</u>	<u>4,589,478</u>	<u>518,425</u>	<u>87,090</u>
Excess (deficiency) of receipts over disbursements	<u>1,500</u>	<u>900</u>	<u>(9,457)</u>	<u>(7,580)</u>	<u>-</u>	<u>(67,836)</u>	<u>29,029</u>
Cash and investments - ending	<u>\$ 2,900</u>	<u>\$ 900</u>	<u>\$ 437</u>	<u>\$ 37,494</u>	<u>\$ -</u>	<u>\$ 247,641</u>	<u>\$ 29,029</u>

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

	Final Excise Tax Cut Replacement Due State	Sewer Liens	Financial Institution Tax	HEA 1001 State Homestead Credit	Homestead Credit Rebate	LOIT Homestead Credit	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ 127	\$ -	\$ 273	\$ 970	\$ 50,358	\$ 276
Receipts:							
Taxes	-	-	-	-	-	450,589	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	364,788	-	23,343	-	-	-	-
Charges for services	-	3,681	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	1,210
Other receipts	-	-	5,902	-	28	-	-
Total receipts	<u>364,788</u>	<u>3,681</u>	<u>29,245</u>	<u>-</u>	<u>28</u>	<u>450,589</u>	<u>1,210</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	364,788	3,808	23,343	-	-	495,829	1,486
Total disbursements	<u>364,788</u>	<u>3,808</u>	<u>23,343</u>	<u>-</u>	<u>-</u>	<u>495,829</u>	<u>1,486</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(127)</u>	<u>5,902</u>	<u>-</u>	<u>28</u>	<u>(45,240)</u>	<u>(276)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,902</u>	<u>\$ 273</u>	<u>\$ 998</u>	<u>\$ 5,118</u>	<u>\$ -</u>

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

	Infraction Judgments	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	Child Restraint Violations Fines
Cash and investments - beginning	\$ 1,270	\$ -	\$ 30	\$ 90	\$ 19	\$ 103	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	1,067	467	998	-
Fines and forfeits	6,871	1,727	635	-	-	-	379
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>6,871</u>	<u>1,727</u>	<u>635</u>	<u>1,067</u>	<u>467</u>	<u>998</u>	<u>379</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,420	437	580	1,072	448	1,023	254
Total disbursements	<u>7,420</u>	<u>437</u>	<u>580</u>	<u>1,072</u>	<u>448</u>	<u>1,023</u>	<u>254</u>
Excess (deficiency) of receipts over disbursements	<u>(549)</u>	<u>1,290</u>	<u>55</u>	<u>(5)</u>	<u>19</u>	<u>(25)</u>	<u>125</u>
Cash and investments - ending	<u>\$ 721</u>	<u>\$ 1,290</u>	<u>\$ 85</u>	<u>\$ 85</u>	<u>\$ 38</u>	<u>\$ 78</u>	<u>\$ 125</u>

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

	Forest Restoration	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	CEDIT Distribution	COIT Distribution	93.563 Prosecutor PCA
Cash and investments - beginning	\$ -	\$ 15,963	\$ (11)	\$ 7,545	\$ -	\$ -	\$ 519
Receipts:							
Taxes	-	-	-	61,218	353,446	1,441,886	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	19,304	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	138	-	280	-	-	-	673
Total receipts	138	19,304	280	61,218	353,446	1,441,886	673
Disbursements:							
Personal services	-	-	-	32,646	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	6,425	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	33,968	269	22,045	353,446	1,441,886	231
Total disbursements	-	33,968	269	61,116	353,446	1,441,886	231
Excess (deficiency) of receipts over disbursements	138	(14,664)	11	102	-	-	442
Cash and investments - ending	\$ 138	\$ 1,299	\$ -	\$ 7,647	\$ -	\$ -	\$ 961

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

	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Prior To Oct '99	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Cumulative Sinking	Alcohol & Drug Program	Non-Reverting Voting
Cash and investments - beginning	\$ 12,457	\$ 8,631	\$ 21,373	\$ 20,488	\$ 13,753	\$ 4,460	\$ 28,725
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	4,136	-	6,218	4,136	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	12,266	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>4,136</u>	<u>-</u>	<u>6,218</u>	<u>4,136</u>	<u>-</u>	<u>12,266</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	8,919	-
Supplies	-	-	-	-	-	-	-
Other services and charges	9,178	-	1,766	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	8,000
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>9,178</u>	<u>-</u>	<u>1,766</u>	<u>-</u>	<u>-</u>	<u>8,919</u>	<u>8,000</u>
Excess (deficiency) of receipts over disbursements	<u>(5,042)</u>	<u>-</u>	<u>4,452</u>	<u>4,136</u>	<u>-</u>	<u>3,347</u>	<u>(8,000)</u>
Cash and investments - ending	<u>\$ 7,415</u>	<u>\$ 8,631</u>	<u>\$ 25,825</u>	<u>\$ 24,624</u>	<u>\$ 13,753</u>	<u>\$ 7,807</u>	<u>\$ 20,725</u>

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

	Jury Fee Fund	ARSON	Westgate Capital Fund	Westgate Principal & Interest	Prosecutor Child Support	Law Enforcement Con't Ed	Family Court Project
Cash and investments - beginning	\$ 17,193	\$ 297	\$ 38,227	\$ 77,333	\$ 9,629	\$ 1,271	\$ 26,714
Receipts:							
Taxes	-	-	16,729	67,560	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	66,838	-	-
Charges for services	-	-	4,891	-	-	-	-
Fines and forfeits	956	-	-	-	-	2,924	-
Other receipts	-	-	59,368	108	-	-	-
Total receipts	<u>956</u>	<u>-</u>	<u>80,988</u>	<u>67,668</u>	<u>66,838</u>	<u>2,924</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	56,524	-	18,985
Supplies	-	-	-	-	2,613	-	-
Other services and charges	-	-	9,059	40,000	4,124	-	-
Debt service - principal and interest	-	-	42,242	45,614	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	791	297	-	-	-	444	-
Total disbursements	<u>791</u>	<u>297</u>	<u>51,301</u>	<u>85,614</u>	<u>63,261</u>	<u>444</u>	<u>18,985</u>
Excess (deficiency) of receipts over disbursements	<u>165</u>	<u>(297)</u>	<u>29,687</u>	<u>(17,946)</u>	<u>3,577</u>	<u>2,480</u>	<u>(18,985)</u>
Cash and investments - ending	<u>\$ 17,358</u>	<u>\$ -</u>	<u>\$ 67,914</u>	<u>\$ 59,387</u>	<u>\$ 13,206</u>	<u>\$ 3,751</u>	<u>\$ 7,729</u>

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

	Prosecutor Service Charge	CASA Grant	Bio-Terrorism Grant	Pandemic Assessment	Immunization Grant	County Law Enforcement/ Sheriff
Cash and investments - beginning	\$ 2,942	\$ 9,713	\$ 2,098	\$ 1,482	\$ 1	\$ 355
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	2,000	-	-	-	1,844
Charges for services	2,421	-	-	-	-	-
Fines and forfeits	-	100	-	-	-	-
Other receipts	-	2,000	-	-	-	-
Total receipts	<u>2,421</u>	<u>4,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,844</u>
Disbursements:						
Personal services	-	5,000	-	-	-	-
Supplies	-	335	-	-	-	-
Other services and charges	4,968	1,180	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,189	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>4,968</u>	<u>7,704</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,547)</u>	<u>(3,604)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,844</u>
Cash and investments - ending	<u>\$ 395</u>	<u>\$ 6,109</u>	<u>\$ 2,098</u>	<u>\$ 1,482</u>	<u>\$ 1</u>	<u>\$ 2,199</u>

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

	Law Enforcement Drug Fund	Local Emergency Planning	Operation Pullover	Hoosier Safety Program	Community Development Block Grant	Fire Truck Grant
Cash and investments - beginning	\$ 2,716	\$ 13,129	\$ -	\$ 160	\$ 285	\$ 9
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	893	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,500	-	-	-	-	-
Total receipts	<u>1,500</u>	<u>-</u>	<u>893</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	794	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	160	285	9
Total disbursements	<u>-</u>	<u>-</u>	<u>794</u>	<u>160</u>	<u>285</u>	<u>9</u>
Excess (deficiency) of receipts over disbursements	<u>1,500</u>	<u>-</u>	<u>99</u>	<u>(160)</u>	<u>(285)</u>	<u>(9)</u>
Cash and investments - ending	<u>\$ 4,216</u>	<u>\$ 13,129</u>	<u>\$ 99</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Fire Station Grant	Hava Grant	IEDC Regional Partnership Grant	Lost River Fire Station	Project Income I	Project Income II
Cash and investments - beginning	\$ 582	\$ 10	\$ 11,698	\$ -	\$ 65,623	\$ 3,303
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	19,800	303,878	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	40,997	66,607
Other receipts	-	-	-	41,250	-	65,722
Total receipts	-	-	19,800	345,128	40,997	132,329
Disbursements:						
Personal services	-	-	-	-	15,770	33,910
Supplies	-	-	-	-	625	1,586
Other services and charges	-	-	-	-	18,047	20,691
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,044	-
Other disbursements	-	10	-	303,878	65,623	-
Total disbursements	-	10	-	303,878	101,109	56,187
Excess (deficiency) of receipts over disbursements	-	(10)	19,800	41,250	(60,112)	76,142
Cash and investments - ending	<u>\$ 582</u>	<u>\$ -</u>	<u>\$ 31,498</u>	<u>\$ 41,250</u>	<u>\$ 5,511</u>	<u>\$ 79,445</u>

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

	Victim Assistance	County Prosecutor Cashbook	Community Corrections 2	CTP-2	Public Health Base Grant II	Totals
Cash and investments - beginning	\$ 22,882	\$ 2,891	\$ 8,905	\$ 2,137	\$ (9,315)	\$ 5,517,854
Receipts:						
Taxes	-	-	-	-	-	9,531,135
Licenses and permits	-	-	-	-	-	17,588
Intergovernmental	8,548	-	38,460	-	28,721	3,539,283
Charges for services	-	14,817	-	-	-	295,878
Fines and forfeits	-	-	-	-	-	804,360
Other receipts	-	-	-	-	-	1,988,664
Total receipts	<u>8,548</u>	<u>14,817</u>	<u>38,460</u>	<u>-</u>	<u>28,721</u>	<u>16,176,908</u>
Disbursements:						
Personal services	-	-	47,365	-	21,479	3,116,888
Supplies	-	-	-	-	1,756	1,100,437
Other services and charges	-	-	-	2,130	-	1,465,720
Debt service - principal and interest	-	-	-	-	-	87,856
Capital outlay	-	-	-	-	-	520,175
Other disbursements	31,430	16,824	-	-	-	10,061,777
Total disbursements	<u>31,430</u>	<u>16,824</u>	<u>47,365</u>	<u>2,130</u>	<u>23,235</u>	<u>16,352,853</u>
Excess (deficiency) of receipts over disbursements	<u>(22,882)</u>	<u>(2,007)</u>	<u>(8,905)</u>	<u>(2,130)</u>	<u>5,486</u>	<u>(175,945)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 884</u>	<u>\$ -</u>	<u>\$ 7</u>	<u>\$ (3,829)</u>	<u>\$ 5,341,909</u>

MARTIN COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2013

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	REDEVELOPMENT COMMISSION START UP	\$ 45,648	\$ 45,648
Notes and loans payable	REDEVELOPMENT PURCHASE OF SWIFT BLDG	82,522	42,240
Notes and loans payable	REPAIR CALE BRIDGE	37,657	37,657
Notes and loans payable	HIGHWAY-TRACTOR/MOWER	74,680	37,340
Total governmental activities		<u>240,507</u>	<u>162,885</u>
Totals		<u>\$ 240,507</u>	<u>\$ 162,885</u>

MARTIN COUNTY
OTHER REPORTS

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

County Auditor
County Treasurer

MARTIN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on February 3, 2015, with Paul R. George, President of the Board of County Commissioners; Charles R. Summers, President of the County Council; and January Roush, County Auditor.