

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

MARTIN COUNTY, INDIANA

January 1, 2014 to December 31, 2015



FILED
04/25/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	January Roush	01-01-13 to 12-31-20
County Treasurer	Vicki D. Boyd Lori D. Carrico	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Julie Fithian Gerald D. Montgomery	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Sheriff	Robert F. Street James Roush	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Recorder	Gerald D. Montgomery Rhonda Sanders	01-01-13 to 12-31-14 01-01-15 to 12-31-20
President of the County Council	C. Richard Summers	01-01-14 to 12-31-17
President of the Board of County Commissioners	Paul R. George	01-01-14 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF MARTIN COUNTY, INDIANA

We have examined the accompanying financial statement of Martin County (County), for the period of January 1, 2014 to December 31, 2015. The County's management is responsible for the financial statement. Our responsibility is to express an opinion 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 to the financial statement, 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, 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 period of January 1, 2014 to December 31, 2015.

In our opinion, the financial statement referred to above present, in all material respects, the financial position and results of operations of the County for the period of January 1, 2014 to December 31, 2015, based on the prescribed 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 Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, 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

April 3, 2017

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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 Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
After Settlement Collections	\$ 108,275	\$ 218,485	\$ 108,275	\$ 218,485	\$ 215,104	\$ 218,485	\$ 215,104
Sheriff's Inmate Trust	3,519	86,754	88,059	2,214	114,270	111,155	5,329
Jail Commissary	33,094	88,502	95,303	26,293	103,247	96,842	32,698
Clerk's Trust	187,131	661,399	676,017	172,513	612,130	633,168	151,475
CTP-2	7	-	-	7	-	-	7
General	425,702	1,994,052	1,712,673	707,081	1,970,699	2,149,699	528,081
Accident Report	3,002	245	-	3,247	240	1,274	2,213
CEDIT County Share	326,290	270,574	454,590	142,274	269,646	248,892	163,028
City and Town Court Costs	3,394	2,123	4,481	1,036	2,045	2,291	790
Clerk's Records Perpetuation	5,025	3,033	2,500	5,558	3,770	-	9,328
COIT County Distributive Shares	100,317	1,007,364	1,100,849	6,832	985,836	951,209	41,459
Community Corrections	3,503	127,665	127,018	4,150	148,661	129,253	23,558
Community Transition Program	(593)	3,482	3,230	(341)	775	457	(23)
Congressional School Interest	2,896	-	518	2,378	328	518	2,188
Congressional School Principal	12,957	-	-	12,957	-	-	12,957
Sales Disclosure - County Share	1,766	1,190	5	2,951	1,406	-	4,357
Cumulative Bridge	319,149	244,652	186,815	376,986	190,808	84,585	483,209
Cumulative Capital Development	113,126	65,378	110,931	67,573	101,408	67,537	101,444
Cumulative Voting System	144,990	57,675	27,600	175,065	61,746	6,025	230,786
Drug Free Community	6,239	4,605	-	10,844	5,624	2,000	14,468
Firearms Training	29,448	4,623	6,795	27,276	4,660	14,810	17,126
Health	36,529	57,876	47,257	47,148	59,543	55,260	51,431
Identification Security Protection	6,050	736	-	6,786	801	6,637	950
Levy Excess	-	61	-	61	-	-	61
Local Health Maintenance	3,472	33,139	33,139	3,472	33,139	33,139	3,472
Local Road and Street	183,322	90,061	59,785	213,598	101,987	264,570	51,015
LOIT Public Safety County Share	-	466,122	216,817	249,305	325,471	352,064	222,712
Medical Care for Inmates	10,581	2,162	10	12,733	1,550	499	13,784
Misdemeanant	10,631	7,557	14,415	3,773	7,330	3,422	7,681
Motor Vehicle Highway	609,468	1,524,841	1,504,154	630,155	1,470,662	1,591,820	508,997
Plat Book	24,071	5,032	5	29,098	3,115	-	32,213
Rainy Day	57,255	13,753	39,921	31,087	-	-	31,087
Reassessment - 2009	250,409	25,094	8,130	267,373	-	267,373	-
Reassessment	659,211	40,052	140,319	558,944	400,622	180,155	779,411
Recorder's Records Perpetuation	41,471	10,799	5,627	46,643	10,751	13,353	44,041
Solid Waste User Fees	-	98,872	98,872	-	106,682	106,682	-
Supplemental Public Defender Services	6,145	11,776	17,821	100	137,278	58,154	79,224
Surplus Tax	10,925	7,620	10,748	7,797	3,914	7,404	4,307
Surveyor's Corner Perpetuation	260	2,360	1,109	1,511	2,544	1,027	3,028
Tax Sale Redemption	3,908	3,532	6,601	839	9,490	9,490	839
Tax Sale Surplus	104,666	8,979	28,892	84,753	9,029	8,210	85,572
Local Health Department Trust Account	2,901	13,315	14,400	1,816	13,315	13,315	1,816
GAL/CASA	3,121	1,612	-	4,733	2,857	1,717	5,873
County Elected Officials Training	2,157	736	111	2,782	801	-	3,583
Statewide 911	486,162	173,217	119,310	540,069	159,188	184,186	515,071
Adult Probation Administrative	64,669	3,877	9,550	58,996	5,787	13,091	51,692
Juvenile Probation Administrative	4,345	160	-	4,505	40	-	4,545
Supplemental Adult Probation Services	95,484	21,188	27,300	89,372	32,458	32,415	89,415
Supplemental Juvenile Probation Services	12,872	2,345	887	14,330	710	800	14,240
Alternative Dispute Resolution	2,008	1,330	1,150	2,188	1,320	1,640	1,868
County User Fee	1,009	21,800	10,740	12,069	24,453	10,110	26,412
Upper Boggs Creek	12,707	1,631	21	14,317	1,964	-	16,281
Sheriff Sale Administration	2,900	2,100	1,400	3,600	3,173	1,900	4,873
Community Corrections Donations	900	45	900	45	-	41	4
TIF Capital Project-WG	-	-	-	-	98,500	-	98,500
Payroll Clearing	437	911,019	910,857	599	923,156	927,098	(3,343)
Health Insurance-Non Reverting	37,494	33,109	70,296	307	39,132	23,213	16,226
Sheriff Pension Holding	-	-	-	-	1,350	-	1,350
Settlement	-	4,632,219	4,632,219	-	4,633,808	4,633,808	-
LOIT Public Safety	247,641	490,684	738,325	-	426,120	426,120	-
CVET Agency	29,029	81,567	110,596	-	91,603	91,603	-
Final Excise Tax Cut Replacement Due State	-	297,824	297,824	-	323,791	164,533	159,258
Sewer Liens	-	2,266	784	1,482	1,054	1,984	552

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 Years Ended December 31, 2014 and 2015
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
Financial Institution Tax	5,902	24,811	30,713	-	26,308	26,308	-
HEA 1001 State Homestead Credit	273	-	273	-	-	-	-
Homestead Credit Rebate	998	-	-	998	-	-	998
LOIT Homestead Credit	5,118	453,243	448,721	9,640	453,243	450,299	12,584
State Fines and Forfeitures	-	323	253	70	2,725	2,785	10
Infraction Judgements	721	5,052	5,641	132	6,861	2,397	4,596
Overweight Vehicle Fines	1,290	2,032	3,322	-	1,257	419	838
Special Death Benefit	85	547	591	41	657	261	437
Sales Disclosure - State Share	85	1,185	1,145	125	1,405	780	750
Coroners Training & Con't Education	38	694	674	58	383	162	279
Mortgage Recording Fees - State Share	78	870	905	43	1,033	453	623
Child Restraint Violations Fines	125	310	435	-	725	300	425
Forest Restoration	138	344	482	-	1,085	1,085	-
Inheritance Tax	1,299	77	1,376	-	51,152	-	51,152
Education Plate Fees Agency	-	300	225	75	225	300	-
Riverboat Revenue Sharing	7,647	61,218	58,227	10,638	61,218	44,673	27,183
CEDIT Distribution	-	353,447	353,447	-	353,447	353,447	-
COIT Distribution	-	1,450,376	1,450,376	-	1,450,376	1,450,376	-
93.563 Prosecutor PCA	961	1,077	953	1,085	524	314	1,295
93.563 Title IV-D Incentive	7,415	4,259	-	11,674	3,974	299	15,349
93.563 Prosecutor IV-D Incentive-Prior To Oct '99	8,631	-	-	8,631	-	-	8,631
93.563 Prosecutor IV-D Incentive-Post Oct '99	25,825	6,408	11,859	20,374	5,978	7,587	18,765
93.563 Clerk IV-D Incentive-Post Oct '99	24,624	4,259	4,590	24,293	3,974	1,150	27,117
Cumulative Sinking	13,753	-	13,753	-	-	-	-
Alcohol & Drug Program	7,807	16,542	9,784	14,565	19,327	12,135	21,757
Non-Reverting Voting	20,725	-	8,000	12,725	-	9,525	3,200
Jury Fee Fund	17,358	882	1,815	16,425	1,107	-	17,532
Westgate Capital Fund	67,914	49,725	55,453	62,186	19	62,205	-
Westgate Principal & Interest	59,387	55,700	51,493	63,594	28	63,622	-
Prosecutor Child Support	13,206	-	13,206	-	-	-	-
Law Enforcement Cont Ed	3,751	1,271	2,204	2,818	1,392	896	3,314
Family Court Project	7,729	32,500	19,506	20,723	-	15,651	5,072
Prosecutor Service Charge	395	-	41	354	-	287	67
CASA Grant	6,109	6,006	8,481	3,634	1,840	5,474	-
Public Health Base Grant II	(3,829)	18,763	20,208	(5,274)	17,294	15,073	(3,053)
Bio-Terrorism Grant	2,098	-	1,901	197	-	-	197
Pandemic Assessment	1,482	-	-	1,482	-	-	1,482
Immunization Grant	1	-	1	-	-	-	-
County Law Enforcement/Sheriff	2,199	912	-	3,111	-	-	3,111
Law Enforcement Drug Fund	4,216	6	-	4,222	-	-	4,222
Local Emergency Planning	13,129	-	66	13,063	-	-	13,063
Operation Pullover	99	968	1,067	-	248	248	-
Fire Station Grant	582	-	582	-	-	-	-
IEDC Regional Partnership Grant	31,498	-	-	31,498	-	31,498	-
Lost River Fire Station	41,250	96,122	137,372	-	-	-	-
Project Income I	5,511	152,787	72,315	85,983	65,813	87,004	64,792
Project Income II	79,445	-	79,445	-	-	-	-
Victim Assistance	-	5,997	8,568	(2,571)	2,571	-	-
Commissioners Tax Sale	-	1,800	1,800	-	-	-	-
Clerk Child Support	510	148,901	149,002	409	126,884	125,399	1,894
Commissioners Certificate Sale Surplus	-	811	-	811	-	-	811
Family Court Contract	-	5,526	4,279	1,247	3,868	5,396	(281)
Prosecutor Check Deception Program	884	3,858	3,795	947	1,975	1,981	941
Edward Byrne Memorial Jag	-	1,999	-	1,999	-	378	1,621
Volunteer Fire Assistance Grant	-	1,229	1,229	-	-	-	-
K9	-	-	-	-	35,566	14,446	21,120
IDOR Sheriff Warrant Fee	-	-	-	-	2,210	2,168	42
Redevelopment Commission	-	-	-	-	16,883	-	16,883
EBOLA Grant	-	-	-	-	7,485	-	7,485
Loogootee Deferral Fund	-	-	-	-	697	697	-
Totals	\$ 5,341,909	\$ 16,917,406	\$ 16,925,525	\$ 5,333,790	\$ 16,992,648	\$ 17,002,511	\$ 5,323,927

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. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's 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. Amounts received from businesses, occupations, or non-businesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

MARTIN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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. Amounts received 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. Amounts received from various sources, including, but 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. Amounts disbursed 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. Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for 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.

MARTIN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various other purposes including, but 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, make transfers 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 amounts 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 amounts 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.

MARTIN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. *Deposits and Investments*

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, the following: 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 statements. 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:

MARTIN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

B. County Police Retirement Plan

Plan Description

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

MARTIN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants and payroll clearing funds for insurance premiums paid in advance of employee withholding. The reimbursement for expenditures made by the county was not received by December 31, 2014, and December 31, 2015.

Note 8. Restatements

For the year ended December 31, 2014, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

<u>Fund Name</u>	<u>Balance as of December 31, 2013</u>	<u>Prior Period Adjustment</u>	<u>Balance as of January 1, 2014</u>
Clerk's Trust	\$ 187,641	\$ (510)	\$ 187,131
Clerk Child Support	-	510	510

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OTHER INFORMATION - UNEXAMINED

The County's Annual Financial 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 County's Annual Financial Report 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 other 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, 2014

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	CTP-2	General	Accident Report	CEDIT County Share	City and Town Court Costs
Cash and investments - beginning	\$ 108,275	\$ 3,519	\$ 33,094	\$ 187,131	\$ 7	\$ 425,702	\$ 3,002	\$ 326,290	\$ 3,394
Receipts:									
Taxes	-	-	-	-	-	1,442,200	-	270,574	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	310,018	-	-	-
Charges for services	218,485	-	-	-	-	68,735	245	-	-
Fines and forfeits	-	-	-	661,399	-	37,982	-	-	2,123
Other receipts	-	86,754	88,502	-	-	135,117	-	-	-
Total receipts	218,485	86,754	88,502	661,399	-	1,994,052	245	270,574	2,123
Disbursements:									
Personal services	-	-	-	-	-	1,398,725	-	387,815	-
Supplies	-	-	-	-	-	59,185	-	-	-
Other services and charges	-	-	-	-	-	194,130	-	62,775	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	28,252	-	4,000	-
Other disbursements	108,275	88,059	95,303	676,017	-	32,381	-	-	4,481
Total disbursements	108,275	88,059	95,303	676,017	-	1,712,673	-	454,590	4,481
Excess (deficiency) of receipts over disbursements	110,210	(1,305)	(6,801)	(14,618)	-	281,379	245	(184,016)	(2,358)
Cash and investments - ending	\$ 218,485	\$ 2,214	\$ 26,293	\$ 172,513	\$ 7	\$ 707,081	\$ 3,247	\$ 142,274	\$ 1,036

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Clerk's Records Perpetuation	COIT County Distributive Shares	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 5,025	\$ 100,317	\$ 3,503	\$ (593)	\$ 2,896	\$ 12,957	\$ 1,766	\$ 319,149	\$ 113,126
Receipts:									
Taxes	-	1,007,364	-	-	-	-	-	107,967	57,467
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	127,665	3,482	-	-	-	126,671	7,714
Charges for services	-	-	-	-	-	-	1,190	-	-
Fines and forfeits	3,033	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	10,014	197
Total receipts	3,033	1,007,364	127,665	3,482	-	-	1,190	244,652	65,378
Disbursements:									
Personal services	-	543,674	87,786	-	-	-	-	-	-
Supplies	-	53,378	4,539	766	-	-	-	2,432	-
Other services and charges	2,500	481,071	14,470	2,464	-	-	-	96,540	-
Debt service - principal and interest	-	-	-	-	-	-	-	37,963	-
Capital outlay	-	22,726	4,333	-	-	-	-	49,880	110,931
Other disbursements	-	-	15,890	-	518	-	5	-	-
Total disbursements	2,500	1,100,849	127,018	3,230	518	-	5	186,815	110,931
Excess (deficiency) of receipts over disbursements	533	(93,485)	647	252	(518)	-	1,185	57,837	(45,553)
Cash and investments - ending	\$ 5,558	\$ 6,832	\$ 4,150	\$ (341)	\$ 2,378	\$ 12,957	\$ 2,951	\$ 376,986	\$ 67,573

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Cumulative Voting System	Drug Free Community	Firearms Training	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	LOIT Public Safety County Share
Cash and investments - beginning	\$ 144,990	\$ 6,239	\$ 29,448	\$ 36,529	\$ 6,050	\$ -	\$ 3,472	\$ 183,322	\$ -
Receipts:									
Taxes	50,849	-	-	42,490	-	61	-	-	-
Licenses and permits	-	-	4,310	-	-	-	-	-	-
Intergovernmental receipts	6,826	-	313	5,682	-	-	33,139	89,695	466,122
Charges for services	-	-	-	9,704	736	-	-	-	-
Fines and forfeits	-	4,605	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	366	-
Total receipts	57,675	4,605	4,623	57,876	736	61	33,139	90,061	466,122
Disbursements:									
Personal services	-	-	-	7,613	-	-	-	-	-
Supplies	-	-	-	1,690	-	-	-	22,445	-
Other services and charges	-	-	-	36,928	-	-	33,139	-	168,679
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	27,600	-	-	1,000	-	-	-	37,340	48,138
Other disbursements	-	-	6,795	26	-	-	-	-	-
Total disbursements	27,600	-	6,795	47,257	-	-	33,139	59,785	216,817
Excess (deficiency) of receipts over disbursements	30,075	4,605	(2,172)	10,619	736	61	-	30,276	249,305
Cash and investments - ending	\$ 175,065	\$ 10,844	\$ 27,276	\$ 47,148	\$ 6,786	\$ 61	\$ 3,472	\$ 213,598	\$ 249,305

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2009	Reassessment	Recorder's Records Perpetuation	Solid Waste User Fees
Cash and investments - beginning	\$ 10,581	\$ 10,631	\$ 609,468	\$ 24,071	\$ 57,255	\$ 250,409	\$ 659,211	\$ 41,471	\$ -
Receipts:									
Taxes	-	-	-	-	-	22,203	31,433	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	7,557	1,341,547	-	-	2,891	7,497	-	-
Charges for services	-	-	-	5,032	-	-	-	10,799	98,872
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	2,162	-	183,294	-	13,753	-	1,122	-	-
Total receipts	2,162	7,557	1,524,841	5,032	13,753	25,094	40,052	10,799	98,872
Disbursements:									
Personal services	-	11,459	592,364	-	39,921	-	36,906	-	-
Supplies	-	2,118	664,305	-	-	-	3,483	5,627	-
Other services and charges	10	838	182,001	-	-	8,130	86,106	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	45,726	-	-	-	11,801	-	-
Other disbursements	-	-	19,758	5	-	-	2,023	-	98,872
Total disbursements	10	14,415	1,504,154	5	39,921	8,130	140,319	5,627	98,872
Excess (deficiency) of receipts over disbursements	2,152	(6,858)	20,687	5,027	(26,168)	16,964	(100,267)	5,172	-
Cash and investments - ending	\$ 12,733	\$ 3,773	\$ 630,155	\$ 29,098	\$ 31,087	\$ 267,373	\$ 558,944	\$ 46,643	\$ -

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA	County Elected Officials Training	Statewide 911
Cash and investments - beginning	\$ 6,145	\$ 10,925	\$ 260	\$ 3,908	\$ 104,666	\$ 2,901	\$ 3,121	\$ 2,157	\$ 486,162
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	13,315	-	-	-
Charges for services	-	-	2,360	-	-	-	-	736	173,217
Fines and forfeits	11,776	-	-	-	-	-	1,612	-	-
Other receipts	-	7,620	-	3,532	8,979	-	-	-	-
Total receipts	11,776	7,620	2,360	3,532	8,979	13,315	1,612	736	173,217
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	83,188
Supplies	-	-	95	-	-	-	-	-	-
Other services and charges	17,821	-	-	-	-	-	-	111	36,122
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	1,014	-	-	-	-	-	-
Other disbursements	-	10,748	-	6,601	28,892	14,400	-	-	-
Total disbursements	17,821	10,748	1,109	6,601	28,892	14,400	-	111	119,310
Excess (deficiency) of receipts over disbursements	(6,045)	(3,128)	1,251	(3,069)	(19,913)	(1,085)	1,612	625	53,907
Cash and investments - ending	\$ 100	\$ 7,797	\$ 1,511	\$ 839	\$ 84,753	\$ 1,816	\$ 4,733	\$ 2,782	\$ 540,069

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee	Upper Boggs Creek	Sheriff Sale Administration	Community Corrections Donations
Cash and investments - beginning	\$ 64,669	\$ 4,345	\$ 95,484	\$ 12,872	\$ 2,008	\$ 1,009	\$ 12,707	\$ 2,900	\$ 900
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	2,100	-
Fines and forfeits	3,877	160	21,188	2,345	1,330	21,800	-	-	-
Other receipts	-	-	-	-	-	-	1,631	-	45
Total receipts	3,877	160	21,188	2,345	1,330	21,800	1,631	2,100	45
Disbursements:									
Personal services	9,550	-	15,992	-	-	10,568	-	-	-
Supplies	-	-	448	-	-	-	21	-	-
Other services and charges	-	-	8,221	887	1,150	-	-	1,400	900
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	1,054	-	-	-	-	-	-
Other disbursements	-	-	1,585	-	-	172	-	-	-
Total disbursements	9,550	-	27,300	887	1,150	10,740	21	1,400	900
Excess (deficiency) of receipts over disbursements	(5,673)	160	(6,112)	1,458	180	11,060	1,610	700	(855)
Cash and investments - ending	\$ 58,996	\$ 4,505	\$ 89,372	\$ 14,330	\$ 2,188	\$ 12,069	\$ 14,317	\$ 3,600	\$ 45

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	TIF Capital Project-WG	Payroll Clearing	Health Insurance-Non Reverting	Sheriff Pension Holding	Settlement	LOIT Public Safety	CVET Agency	Final Excise Tax Cut Replacement Due State	Sewer Liens
Cash and investments - beginning	\$ -	\$ 437	\$ 37,494	\$ -	\$ -	\$ 247,641	\$ 29,029	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	4,234,139	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	398,080	490,684	81,567	297,824	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	911,019	33,109	-	-	-	-	-	2,266
Total receipts	-	911,019	33,109	-	4,632,219	490,684	81,567	297,824	2,266
Disbursements:									
Personal services	-	-	70,296	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	106,750	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	910,857	-	-	4,632,219	631,575	110,596	297,824	784
Total disbursements	-	910,857	70,296	-	4,632,219	738,325	110,596	297,824	784
Excess (deficiency) of receipts over disbursements	-	162	(37,187)	-	-	(247,641)	(29,029)	-	1,482
Cash and investments - ending	\$ -	\$ 599	\$ 307	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,482

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Financial Institution Tax	HEA 1001 State Homestead Credit	Homestead Credit Rebate	LOIT Homestead Credit	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ 5,902	\$ 273	\$ 998	\$ 5,118	\$ -	\$ 721	\$ 1,290	\$ 85	\$ 85
Receipts:									
Taxes	-	-	-	453,243	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	24,811	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	1,185
Fines and forfeits	-	-	-	-	323	5,052	2,032	547	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	24,811	-	-	453,243	323	5,052	2,032	547	1,185
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	30,713	273	-	448,721	253	5,641	3,322	591	1,145
Total disbursements	30,713	273	-	448,721	253	5,641	3,322	591	1,145
Excess (deficiency) of receipts over disbursements	(5,902)	(273)	-	4,522	70	(589)	(1,290)	(44)	40
Cash and investments - ending	\$ -	\$ -	\$ 998	\$ 9,640	\$ 70	\$ 132	\$ -	\$ 41	\$ 125

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	Child Restraint Violations Fines	Forest Restoration	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	CEDIT Distribution	COIT Distribution
Cash and investments - beginning	\$ 38	\$ 78	\$ 125	\$ 138	\$ 1,299	\$ -	\$ 7,647	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	61,218	353,447	1,450,376
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	77	-	-	-	-
Charges for services	694	870	-	344	-	-	-	-	-
Fines and forfeits	-	-	310	-	-	-	-	-	-
Other receipts	-	-	-	-	-	300	-	-	-
Total receipts	694	870	310	344	77	300	61,218	353,447	1,450,376
Disbursements:									
Personal services	-	-	-	-	-	-	19,824	-	-
Supplies	-	-	-	-	-	-	1,441	-	-
Other services and charges	-	-	-	-	-	-	11,202	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	3,895	-	-
Other disbursements	674	905	435	482	1,376	225	21,865	353,447	1,450,376
Total disbursements	674	905	435	482	1,376	225	58,227	353,447	1,450,376
Excess (deficiency) of receipts over disbursements	20	(35)	(125)	(138)	(1,299)	75	2,991	-	-
Cash and investments - ending	\$ 58	\$ 43	\$ -	\$ -	\$ -	\$ 75	\$ 10,638	\$ -	\$ -

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	93.563 Prosecutor PCA	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	Jury Fee Fund
Cash and investments - beginning	\$ 961	\$ 7,415	\$ 8,631	\$ 25,825	\$ 24,624	\$ 13,753	\$ 7,807	\$ 20,725	\$ 17,358
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,259	-	6,408	4,259	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	1,077	-	-	-	-	-	16,542	-	882
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	1,077	4,259	-	6,408	4,259	-	16,542	-	882
Disbursements:									
Personal services	-	-	-	7,310	4,590	-	9,784	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	4,549	-	-	-	-	1,815
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	8,000	-
Other disbursements	953	-	-	-	-	13,753	-	-	-
Total disbursements	953	-	-	11,859	4,590	13,753	9,784	8,000	1,815
Excess (deficiency) of receipts over disbursements	124	4,259	-	(5,451)	(331)	(13,753)	6,758	(8,000)	(933)
Cash and investments - ending	\$ 1,085	\$ 11,674	\$ 8,631	\$ 20,374	\$ 24,293	\$ -	\$ 14,565	\$ 12,725	\$ 16,425

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Westgate Capital Fund	Westgate Principal & Interest	Prosecutor Child Support	Law Enforcement Cont Ed	Family Court Project	Prosecutor Service Charge	CASA Grant	Public Health Base Grant II	Bio-Terrorism Grant
Cash and investments - beginning	\$ 67,914	\$ 59,387	\$ 13,206	\$ 3,751	\$ 7,729	\$ 395	\$ 6,109	\$ (3,829)	\$ 2,098
Receipts:									
Taxes	28,007	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	32,500	-	1,907	18,763	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	1,271	-	-	2,192	-	-
Other receipts	21,718	55,700	-	-	-	-	1,907	-	-
Total receipts	49,725	55,700	-	1,271	32,500	-	6,006	18,763	-
Disbursements:									
Personal services	30,000	-	-	-	14,776	-	7,120	19,395	-
Supplies	-	-	-	-	-	-	79	304	1,901
Other services and charges	4,332	-	-	-	-	41	1,282	509	-
Debt service - principal and interest	21,121	41,493	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	10,000	13,206	2,204	4,730	-	-	-	-
Total disbursements	55,453	51,493	13,206	2,204	19,506	41	8,481	20,208	1,901
Excess (deficiency) of receipts over disbursements	(5,728)	4,207	(13,206)	(933)	12,994	(41)	(2,475)	(1,445)	(1,901)
Cash and investments - ending	\$ 62,186	\$ 63,594	\$ -	\$ 2,818	\$ 20,723	\$ 354	\$ 3,634	\$ (5,274)	\$ 197

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Pandemic Assessment	Immunization Grant	County Law Enforcement/ Sheriff	Law Enforcement Drug Fund	Local Emergency Planning	Operation Pullover	Fire Station Grant	IEDC Regional Partnership Grant	Lost River Fire Station
Cash and investments - beginning	\$ 1,482	\$ 1	\$ 2,199	\$ 4,216	\$ 13,129	\$ 99	\$ 582	\$ 31,498	\$ 41,250
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	912	-	-	968	-	-	96,122
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	6	-	-	-	-	-
Total receipts	-	-	912	6	-	968	-	-	96,122
Disbursements:									
Personal services	-	-	-	-	-	1,067	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	66	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	1	-	-	-	-	582	-	137,372
Total disbursements	-	1	-	-	66	1,067	582	-	137,372
Excess (deficiency) of receipts over disbursements	-	(1)	912	6	(66)	(99)	(582)	-	(41,250)
Cash and investments - ending	\$ 1,482	\$ -	\$ 3,111	\$ 4,222	\$ 13,063	\$ -	\$ -	\$ 31,498	\$ -

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Project Income I	Project Income II	Victim Assistance	Commissioners Tax Sale	Clerk Child Support	Commissioners Certificate Sale Surplus	Family Court Contract	Prosecutor Check Deception Program
Cash and investments - beginning	\$ 5,511	\$ 79,445	\$ -	\$ -	\$ 510	\$ -	\$ -	\$ 884
Receipts:								
Taxes	-	-	-	1,800	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	5,997	-	-	-	-	-
Charges for services	57,445	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	95,342	-	-	-	148,901	811	5,526	3,858
Total receipts	152,787	-	5,997	1,800	148,901	811	5,526	3,858
Disbursements:								
Personal services	51,461	-	8,568	-	-	-	4,279	-
Supplies	2,102	-	-	-	-	-	-	-
Other services and charges	18,307	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	445	-	-	-	-	-	-	-
Other disbursements	-	79,445	-	1,800	149,002	-	-	3,795
Total disbursements	72,315	79,445	8,568	1,800	149,002	-	4,279	3,795
Excess (deficiency) of receipts over disbursements	80,472	(79,445)	(2,571)	-	(101)	811	1,247	63
Cash and investments - ending	\$ 85,983	\$ -	\$ (2,571)	\$ -	\$ 409	\$ 811	\$ 1,247	\$ 947

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Edward Bryne Memorial Jag	Volunteer Fire Assistance Grant	K9	IDOR Sheriff Warrant Fee	Redevelopment Commission	EBOLA Grant	Loogootee Deferral Fund	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,341,909
Receipts:								
Taxes	-	-	-	-	-	-	-	9,614,838
Licenses and permits	-	-	-	-	-	-	-	4,310
Intergovernmental receipts	1,999	1,229	-	-	-	-	-	4,018,500
Charges for services	-	-	-	-	-	-	-	652,749
Fines and forfeits	-	-	-	-	-	-	-	803,458
Other receipts	-	-	-	-	-	-	-	1,823,551
Total receipts	1,999	1,229	-	-	-	-	-	16,917,406
Disbursements:								
Personal services	-	-	-	-	-	-	-	3,474,031
Supplies	-	-	-	-	-	-	-	826,359
Other services and charges	-	-	-	-	-	-	-	1,585,246
Debt service - principal and interest	-	-	-	-	-	-	-	100,577
Capital outlay	-	-	-	-	-	-	-	406,135
Other disbursements	-	1,229	-	-	-	-	-	10,533,177
Total disbursements	-	1,229	-	-	-	-	-	16,925,525
Excess (deficiency) of receipts over disbursements	1,999	-	-	-	-	-	-	(8,119)
Cash and investments - ending	\$ 1,999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,333,790

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	CTP-2	General	Accident Report	CEDIT County Share	City and Town Court Costs
Cash and investments - beginning	\$ 218,485	\$ 2,214	\$ 26,293	\$ 172,513	\$ 7	\$ 707,081	\$ 3,247	\$ 142,274	\$ 1,036
Receipts:									
Taxes	215,104	-	-	-	-	1,585,566	-	269,646	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	182,384	-	-	-
Charges for services	-	-	-	-	-	115,129	240	-	-
Fines and forfeits	-	-	-	612,130	-	31,664	-	-	2,045
Other receipts	-	114,270	103,247	-	-	55,956	-	-	-
Total receipts	<u>215,104</u>	<u>114,270</u>	<u>103,247</u>	<u>612,130</u>	<u>-</u>	<u>1,970,699</u>	<u>240</u>	<u>269,646</u>	<u>2,045</u>
Disbursements:									
Personal services	-	-	-	-	-	1,834,003	-	181,392	-
Supplies	-	-	-	-	-	60,690	-	-	-
Other services and charges	-	-	-	-	-	233,762	1,274	-	-
Capital outlay	-	-	-	-	-	21,244	-	-	-
Other disbursements	<u>218,485</u>	<u>111,155</u>	<u>96,842</u>	<u>633,168</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>67,500</u>	<u>2,291</u>
Total disbursements	<u>218,485</u>	<u>111,155</u>	<u>96,842</u>	<u>633,168</u>	<u>-</u>	<u>2,149,699</u>	<u>1,274</u>	<u>248,892</u>	<u>2,291</u>
Excess (deficiency) of receipts over disbursements	<u>(3,381)</u>	<u>3,115</u>	<u>6,405</u>	<u>(21,038)</u>	<u>-</u>	<u>(179,000)</u>	<u>(1,034)</u>	<u>20,754</u>	<u>(246)</u>
Cash and investments - ending	<u>\$ 215,104</u>	<u>\$ 5,329</u>	<u>\$ 32,698</u>	<u>\$ 151,475</u>	<u>\$ 7</u>	<u>\$ 528,081</u>	<u>\$ 2,213</u>	<u>\$ 163,028</u>	<u>\$ 790</u>

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Clerk's Records Perpetuation	COIT County Distributive Shares	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 5,558	\$ 6,832	\$ 4,150	\$ (341)	\$ 2,378	\$ 12,957	\$ 2,951	\$ 376,986	\$ 67,573
Receipts:									
Taxes	-	985,836	25,523	-	-	-	-	117,028	62,289
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	122,600	775	-	-	-	73,052	7,492
Charges for services	-	-	-	-	-	-	1,406	-	31,498
Fines and forfeits	3,770	-	-	-	-	-	-	-	-
Other receipts	-	-	538	-	328	-	-	728	129
Total receipts	3,770	985,836	148,661	775	328	-	1,406	190,808	101,408
Disbursements:									
Personal services	-	428,434	109,695	-	-	-	-	-	-
Supplies	-	54,169	5,182	23	-	-	-	6,992	-
Other services and charges	-	462,769	13,734	434	-	-	-	66,018	51,286
Capital outlay	-	5,837	642	-	-	-	-	11,575	16,251
Other disbursements	-	-	-	-	518	-	-	-	-
Total disbursements	-	951,209	129,253	457	518	-	-	84,585	67,537
Excess (deficiency) of receipts over disbursements	3,770	34,627	19,408	318	(190)	-	1,406	106,223	33,871
Cash and investments - ending	\$ 9,328	\$ 41,459	\$ 23,558	\$ (23)	\$ 2,188	\$ 12,957	\$ 4,357	\$ 483,209	\$ 101,444

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Cumulative Voting System	Drug Free Community	Firearms Training	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	LOIT Public Safety County Share
Cash and investments - beginning	\$ 175,065	\$ 10,844	\$ 27,276	\$ 47,148	\$ 6,786	\$ 61	\$ 3,472	\$ 213,598	\$ 249,305
Receipts:									
Taxes	55,117	-	-	43,791	-	-	-	-	-
Licenses and permits	-	-	4,660	10,485	-	-	-	-	-
Intergovernmental receipts	6,629	-	-	5,267	-	-	33,139	101,663	325,471
Charges for services	-	-	-	-	801	-	-	-	-
Fines and forfeits	-	5,624	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	324	-
Total receipts	61,746	5,624	4,660	59,543	801	-	33,139	101,987	325,471
Disbursements:									
Personal services	-	2,000	-	14,407	-	-	-	-	1,040
Supplies	-	-	-	-	-	-	-	132,594	-
Other services and charges	6,025	-	-	40,168	6,637	-	33,139	-	311,526
Capital outlay	-	-	14,810	685	-	-	-	131,976	39,498
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	6,025	2,000	14,810	55,260	6,637	-	33,139	264,570	352,064
Excess (deficiency) of receipts over disbursements	55,721	3,624	(10,150)	4,283	(5,836)	-	-	(162,583)	(26,593)
Cash and investments - ending	\$ 230,786	\$ 14,468	\$ 17,126	\$ 51,431	\$ 950	\$ 61	\$ 3,472	\$ 51,015	\$ 222,712

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2009	Reassessment	Recorder's Records Perpetuation	Solid Waste User Fees
Cash and investments - beginning	\$ 12,733	\$ 3,773	\$ 630,155	\$ 29,098	\$ 31,087	\$ 267,373	\$ 558,944	\$ 46,643	\$ -
Receipts:									
Taxes	-	-	104,492	-	-	-	117,783	-	106,682
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	7,330	1,337,345	-	-	-	14,167	-	-
Charges for services	-	-	-	3,115	-	-	-	10,751	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	1,550	-	28,825	-	-	-	268,672	-	-
Total receipts	1,550	7,330	1,470,662	3,115	-	-	400,622	10,751	106,682
Disbursements:									
Personal services	-	2,969	632,419	-	-	-	31,241	-	-
Supplies	-	440	641,237	-	-	-	985	13,353	-
Other services and charges	499	13	216,919	-	-	-	110,482	-	-
Capital outlay	-	-	87,147	-	-	-	34,814	-	-
Other disbursements	-	-	14,098	-	-	267,373	2,633	-	106,682
Total disbursements	499	3,422	1,591,820	-	-	267,373	180,155	13,353	106,682
Excess (deficiency) of receipts over disbursements	1,051	3,908	(121,158)	3,115	-	(267,373)	220,467	(2,602)	-
Cash and investments - ending	\$ 13,784	\$ 7,681	\$ 508,997	\$ 32,213	\$ 31,087	\$ -	\$ 779,411	\$ 44,041	\$ -

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA	County Elected Officials Training	Statewide 911
Cash and investments - beginning	\$ 100	\$ 7,797	\$ 1,511	\$ 839	\$ 84,753	\$ 1,816	\$ 4,733	\$ 2,782	\$ 540,069
Receipts:									
Taxes	-	-	-	9,490	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	13,315	1,717	-	-
Charges for services	-	-	2,544	-	-	-	-	801	156,522
Fines and forfeits	-	-	-	-	-	-	1,140	-	-
Other receipts	137,278	3,914	-	-	9,029	-	-	-	2,666
Total receipts	137,278	3,914	2,544	9,490	9,029	13,315	2,857	801	159,188
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	75,743
Supplies	-	-	60	-	-	-	-	-	-
Other services and charges	58,154	-	-	-	-	-	-	-	108,443
Capital outlay	-	-	967	-	-	-	-	-	-
Other disbursements	-	7,404	-	9,490	8,210	13,315	1,717	-	-
Total disbursements	58,154	7,404	1,027	9,490	8,210	13,315	1,717	-	184,186
Excess (deficiency) of receipts over disbursements	79,124	(3,490)	1,517	-	819	-	1,140	801	(24,998)
Cash and investments - ending	\$ 79,224	\$ 4,307	\$ 3,028	\$ 839	\$ 85,572	\$ 1,816	\$ 5,873	\$ 3,583	\$ 515,071

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee	Upper Boggs Creek	Sheriff Sale Administration	Community Corrections Donations
Cash and investments - beginning	\$ 58,996	\$ 4,505	\$ 89,372	\$ 14,330	\$ 2,188	\$ 12,069	\$ 14,317	\$ 3,600	\$ 45
Receipts:									
Taxes	-	-	-	-	-	-	1,964	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	5,787	40	-	-	-	-	-	3,173	-
Fines and forfeits	-	-	32,458	710	1,320	24,453	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	5,787	40	32,458	710	1,320	24,453	1,964	3,173	-
Disbursements:									
Personal services	13,091	-	14,456	-	-	8,675	-	-	-
Supplies	-	-	3,534	-	-	1,428	-	-	41
Other services and charges	-	-	6,409	800	1,640	-	-	1,900	-
Capital outlay	-	-	8,016	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	7	-	-	-
Total disbursements	13,091	-	32,415	800	1,640	10,110	-	1,900	41
Excess (deficiency) of receipts over disbursements	(7,304)	40	43	(90)	(320)	14,343	1,964	1,273	(41)
Cash and investments - ending	\$ 51,692	\$ 4,545	\$ 89,415	\$ 14,240	\$ 1,868	\$ 26,412	\$ 16,281	\$ 4,873	\$ 4

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	TIF Capital Project-WG	Payroll Clearing	Health Insurance-Non Reverting	Sheriff Pension Holding	Settlement	LOIT Public Safety	CVET Agency	Final Excise Tax Cut Replacement Due State	Sewer Liens
Cash and investments - beginning	\$ -	\$ 599	\$ 307	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,482
Receipts:									
Taxes	44,533	-	-	-	4,207,944	-	-	-	1,054
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	425,864	426,120	91,603	323,791	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	53,967	923,156	39,132	1,350	-	-	-	-	-
Total receipts	<u>98,500</u>	<u>923,156</u>	<u>39,132</u>	<u>1,350</u>	<u>4,633,808</u>	<u>426,120</u>	<u>91,603</u>	<u>323,791</u>	<u>1,054</u>
Disbursements:									
Personal services	-	-	23,213	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	927,098	-	-	4,633,808	426,120	91,603	164,533	1,984
Total disbursements	<u>-</u>	<u>927,098</u>	<u>23,213</u>	<u>-</u>	<u>4,633,808</u>	<u>426,120</u>	<u>91,603</u>	<u>164,533</u>	<u>1,984</u>
Excess (deficiency) of receipts over disbursements	<u>98,500</u>	<u>(3,942)</u>	<u>15,919</u>	<u>1,350</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>159,258</u>	<u>(930)</u>
Cash and investments - ending	<u>\$ 98,500</u>	<u>\$ (3,343)</u>	<u>\$ 16,226</u>	<u>\$ 1,350</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 159,258</u>	<u>\$ 552</u>

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Financial Institution Tax	HEA 1001 State Homestead Credit	Homestead Credit Rebate	LOIT Homestead Credit	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ -	\$ 998	\$ 9,640	\$ 70	\$ 132	\$ -	\$ 41	\$ 125
Receipts:									
Taxes	-	-	-	453,243	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	26,308	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	1,405
Fines and forfeits	-	-	-	-	2,725	6,861	1,257	657	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	26,308	-	-	453,243	2,725	6,861	1,257	657	1,405
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	26,308	-	-	450,299	2,785	2,397	419	261	780
Total disbursements	26,308	-	-	450,299	2,785	2,397	419	261	780
Excess (deficiency) of receipts over disbursements	-	-	-	2,944	(60)	4,464	838	396	625
Cash and investments - ending	\$ -	\$ -	\$ 998	\$ 12,584	\$ 10	\$ 4,596	\$ 838	\$ 437	\$ 750

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	Child Restraint Violations Fines	Forest Restoration	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	CEDIT Distribution	COIT Distribution
Cash and investments - beginning	\$ 58	\$ 43	\$ -	\$ -	\$ -	\$ 75	\$ 10,638	\$ -	\$ -
Receipts:									
Taxes	-	-	-	1,085	-	225	-	353,447	1,450,376
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	51,152	-	61,218	-	-
Charges for services	383	1,033	-	-	-	-	-	-	-
Fines and forfeits	-	-	725	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	383	1,033	725	1,085	51,152	225	61,218	353,447	1,450,376
Disbursements:									
Personal services	-	-	-	-	-	-	9,334	-	-
Supplies	-	-	-	-	-	-	3,536	-	-
Other services and charges	-	-	-	-	-	-	9,938	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	162	453	300	1,085	-	300	21,865	353,447	1,450,376
Total disbursements	162	453	300	1,085	-	300	44,673	353,447	1,450,376
Excess (deficiency) of receipts over disbursements	221	580	425	-	51,152	(75)	16,545	-	-
Cash and investments - ending	\$ 279	\$ 623	\$ 425	\$ -	\$ 51,152	\$ -	\$ 27,183	\$ -	\$ -

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	93.563 Prosecutor PCA	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	Jury Fee Fund
Cash and investments - beginning	\$ 1,085	\$ 11,674	\$ 8,631	\$ 20,374	\$ 24,293	\$ -	\$ 14,565	\$ 12,725	\$ 16,425
Receipts:									
Taxes	-	3,974	-	5,978	3,974	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	1,077	-	-
Charges for services	524	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	18,250	-	1,107
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	524	3,974	-	5,978	3,974	-	19,327	-	1,107
Disbursements:									
Personal services	-	-	-	7,020	-	-	10,789	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	299	-	567	-	-	-	-	-
Capital outlay	-	-	-	-	1,150	-	1,346	9,525	-
Other disbursements	314	-	-	-	-	-	-	-	-
Total disbursements	314	299	-	7,587	1,150	-	12,135	9,525	-
Excess (deficiency) of receipts over disbursements	210	3,675	-	(1,609)	2,824	-	7,192	(9,525)	1,107
Cash and investments - ending	\$ 1,295	\$ 15,349	\$ 8,631	\$ 18,765	\$ 27,117	\$ -	\$ 21,757	\$ 3,200	\$ 17,532

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Westgate Capital Fund	Westgate Principal & Interest	Prosecutor Child Support	Law Enforcement Cont Ed	Family Court Project	Prosecutor Service Charge	CASA Grant	Public Health Base Grant II	Bio-Terrorism Grant
Cash and investments - beginning	\$ 62,186	\$ 63,594	\$ -	\$ 2,818	\$ 20,723	\$ 354	\$ 3,634	\$ (5,274)	\$ 197
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	17,294	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	1,392	-	-	1,840	-	-
Other receipts	19	28	-	-	-	-	-	-	-
Total receipts	19	28	-	1,392	-	-	1,840	17,294	-
Disbursements:									
Personal services	-	-	-	-	14,933	-	5,474	13,018	-
Supplies	-	-	-	-	718	-	-	1,605	-
Other services and charges	45,000	10,000	-	-	-	287	-	450	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	17,205	53,622	-	896	-	-	-	-	-
Total disbursements	62,205	63,622	-	896	15,651	287	5,474	15,073	-
Excess (deficiency) of receipts over disbursements	(62,186)	(63,594)	-	496	(15,651)	(287)	(3,634)	2,221	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 3,314	\$ 5,072	\$ 67	\$ -	\$ (3,053)	\$ 197

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Pandemic Assessment	Immunization Grant	County Law Enforcement/ Sheriff	Law Enforcement Drug Fund	Local Emergency Planning	Operation Pullover	Fire Station Grant	IEDC Regional Partnership Grant	Lost River Fire Station
Cash and investments - beginning	\$ 1,482	\$ -	\$ 3,111	\$ 4,222	\$ 13,063	\$ -	\$ -	\$ 31,498	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	248	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	248	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	248	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	31,498	-
Total disbursements	-	-	-	-	-	248	-	31,498	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	(31,498)	-
Cash and investments - ending	\$ 1,482	\$ -	\$ 3,111	\$ 4,222	\$ 13,063	\$ -	\$ -	\$ -	\$ -

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Project Income I	Project Income II	Victim Assistance	Commissioners Tax Sale	Clerk Child Support	Commissioners Certificate Sale Surplus	Family Court Contract	Prosecutor Check Deception Program
Cash and investments - beginning	\$ 85,983	\$ -	\$ (2,571)	\$ -	\$ 409	\$ 811	\$ 1,247	\$ 947
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,999	-	-	-	-	-
Charges for services	65,813	-	-	-	-	-	-	1,975
Fines and forfeits	-	-	-	-	126,884	-	-	-
Other receipts	-	-	572	-	-	-	3,868	-
Total receipts	65,813	-	2,571	-	126,884	-	3,868	1,975
Disbursements:								
Personal services	50,342	-	-	-	-	-	5,396	-
Supplies	3,664	-	-	-	-	-	-	-
Other services and charges	32,998	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	125,399	-	-	1,981
Total disbursements	87,004	-	-	-	125,399	-	5,396	1,981
Excess (deficiency) of receipts over disbursements	(21,191)	-	2,571	-	1,485	-	(1,528)	(6)
Cash and investments - ending	\$ 64,792	\$ -	\$ -	\$ -	\$ 1,894	\$ 811	\$ (281)	\$ 941

MARTIN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Edward Bryne Memorial Jag	Volunteer Fire Assistance Grant	K9	IDOR Sheriff Warrant Fee	Redevelopment Commission	EBOLA Grant	Loogootee Deferral Fund	Totals
Cash and investments - beginning	\$ 1,999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,333,790
Receipts:								
Taxes	-	-	-	2,210	-	-	-	10,228,354
Licenses and permits	-	-	-	-	-	-	-	15,145
Intergovernmental receipts	-	-	-	-	-	7,485	-	3,666,505
Charges for services	-	-	-	-	-	-	-	402,940
Fines and forfeits	-	-	-	-	-	-	697	877,709
Other receipts	-	-	35,566	-	16,883	-	-	1,801,995
Total receipts	-	-	35,566	2,210	16,883	7,485	697	16,992,648
Disbursements:								
Personal services	-	-	-	-	-	-	-	3,489,332
Supplies	378	-	714	-	-	-	-	931,343
Other services and charges	-	-	3,782	-	-	-	-	1,835,352
Capital outlay	-	-	9,950	-	-	-	-	395,433
Other disbursements	-	-	-	2,168	-	-	697	10,351,051
Total disbursements	378	-	14,446	2,168	-	-	697	17,002,511
Excess (deficiency) of receipts over disbursements	(378)	-	21,120	42	16,883	7,485	-	(9,863)
Cash and investments - ending	\$ 1,621	\$ -	\$ 21,120	\$ 42	\$ 16,883	\$ 7,485	\$ -	\$ 5,323,927

MARTIN COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2015

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
Notes and loans payable	Highway Gradall	\$ 225,239	\$ 60,860
Notes and loans payable	Highway Dump Trucks	<u>137,403</u>	<u>37,222</u>
Total governmental activities		<u>362,642</u>	<u>98,082</u>
Totals		<u>\$ 362,642</u>	<u>\$ 98,082</u>

MARTIN COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2015

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	\$ 219,750
Infrastructure	38,896,850
Buildings	18,696,515
Machinery, equipment, and vehicles	<u>6,105,503</u>
Total governmental activities	<u>63,918,618</u>
Total capital assets	<u><u>\$ 63,918,618</u></u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.