

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

RUSH COUNTY, INDIANA

January 1, 2014 to December 31, 2015



FILED
12/29/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Mary Ann Beard	01-01-13 to 12-31-16
County Treasurer	Cindra Humphrey	01-01-13 to 12-31-16
Clerk of the Circuit Court	Deborah Richardson	01-01-13 to 12-31-16
County Sheriff	Jeffrey Sherwood James Cowan	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Recorder	Sally Niedenthal Kevin Spilman	01-01-11 to 12-31-14 01-01-15 to 12-31-18
President of the Board of County Commissioners	Bruce Levi	01-01-14 to 12-31-16
President of the County Council	Gerald Mohr	01-01-14 to 12-31-16



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF RUSH COUNTY, INDIANA

We have examined the accompanying financial statement of Rush County (County), for the period of January 1, 2014 to December 31, 2015. 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 period of January 1, 2014 to December 31, 2015.

In our opinion, the financial statement referred to above present fairly, 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, 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 Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, 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

November 17, 2016

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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.

RUSH 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			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
AFTER SETTLEMENT COLLECTIONS	\$ 458,433	\$ 519,260	\$ 458,433	\$ 519,260	\$ 584,584	\$ 519,260	\$ 584,584
INMATE TRUST FUND	5,472	47,460	48,005	4,927	47,078	50,006	1,999
PROSECUTOR BAD CHECK	12,303	137	7,470	4,970	427	5,317	80
JAIL COMMISSARY FUND	22,794	51,239	52,911	21,122	46,158	39,729	27,551
COUNTY GENERAL	1,277,272	4,960,659	4,930,080	1,307,851	5,141,663	5,292,324	1,157,190
SHERIFFS ACCIDENT	14,561	695	3,132	12,124	4,322	2,774	13,672
CAGIT COUNTY CERTIFIED SHARES	93,163	1,271,125	850,000	514,288	1,279,505	1,024,055	769,738
EDIT CAPITAL PROJECTS	786,263	803,872	909,090	681,045	475,116	457,607	698,554
COUNTY CHILD ADVOCACY	136	-	-	136	-	-	136
CITY/TOWN COURT COST	-	5,140	5,140	-	4,918	4,918	-
CLERK RECORD PERPET	24,908	6,862	17,369	14,401	8,066	6,519	15,948
RC COMM CORR USERS' FEE FUND	98,973	142,149	49,993	191,129	156,154	98,546	248,737
RC COMM CORR TRANSITION PROG	3,680	14,585	-	18,265	7,025	-	25,290
CONGRESSIONAL INTEREST	7,595	240	975	6,860	244	975	6,129
INVESTMENT SCHOOL PRIN BOND	16,383	8,000	-	24,383	-	-	24,383
SALES DISC TRAINING	4,777	1,820	2,335	4,262	1,955	3,644	2,573
COVERED BRIDGE	48,162	9,326	8,000	49,488	9,356	-	58,844
CUMULATIVE BRIDGE	372,885	214,617	166,631	420,871	347,700	270,597	497,974
CUMULATIVE HOSPITAL	2,684	-	-	2,684	-	-	2,684
CUMULATIVE CAP DEVELOPMENT	608,698	167,734	218,051	558,381	170,095	193,648	534,828
LCC ALCOHOL & DRUGS	26,197	16,371	15,899	26,669	11,904	19,584	18,989
GIS ELECTRONIC MAP GENERATION	19,829	259	7,663	12,425	737	1,048	12,114
LEPC/HAZ MAT	19,894	3,694	889	22,699	3,536	5,732	20,503
FIREARMS TRAINING	16,491	6,400	5,669	17,222	6,920	7,468	16,674
DRAIN IMPROVEMENT/ RECONSTRUCTION	172,261	88,171	67,047	193,385	60,484	47,585	206,284
HEALTH	115,918	281,950	288,607	109,261	304,093	295,679	117,675
CO ID SECURITY PROTECTION FUND	39,502	1,454	-	40,956	1,566	3,774	38,748
LEVY EXCESS FUND	-	20	-	20	-	-	20
HEALTH MAINT TOBACCO SUPPLEMENT	66,572	33,139	24,485	75,226	33,139	28,632	79,733
LOCAL ROAD & STREET	457,005	726,286	863,514	319,777	987,814	777,006	530,585
CO MEDICAL CARE FOR INMATES	4,191	1,373	-	5,564	2,164	-	7,728
MISDEMEANANT FUND	30,187	13,169	14,659	28,697	12,774	15,000	26,471
HIGHWAY	573,747	2,631,104	2,405,020	799,831	2,370,191	2,368,542	801,480
PLAT BOOK	33,638	4,870	3,500	35,008	5,375	7,060	33,323
RAINY DAY FUND	271,539	501,055	-	772,594	1,519	-	774,113
REASSESSMENT 2017	214,330	51,619	97,361	168,588	78,894	93,280	154,202
RECORDER RECORDS	103,073	26,205	40,851	88,427	29,031	30,713	86,745
SEX OR VIOLENT OFFENDER FUND	9,307	1,440	-	10,747	1,733	-	12,480
SUPP PUBLIC DEFENDER	12,529	19,418	-	31,947	24,845	12,400	44,392
EXCESS TAX	4,545	11,363	6,427	9,481	14,490	19,284	4,687
SURVEYORS CORNERSTONE	3,865	3,620	4,955	2,530	4,040	3,485	3,085
TAX SALE REDEMPTION	5	44,631	32,694	11,942	14,938	26,475	405
TAX SALE SURPLUS	37,524	20,136	19,523	38,137	61,618	24,292	75,463
IN LOCAL HEALTH DEPT TRUST ACT	79,100	15,579	24,066	70,613	15,579	14,535	71,657
GUARDIAN AD LITEM	1	-	-	1	-	-	1
GAL/CASA STATE FUNDS	-	4,273	4,273	-	4,098	4,098	-
AUDITOR INELIGIBLE DEDUCTIONS	3,210	-	-	3,210	-	-	3,210
CO ELECTED OFFICIALS TRAINING	3,391	1,454	896	3,949	1,566	1,433	4,082
RUSH COUNTY 911 FUND	562,055	342,357	214,202	690,210	305,521	479,084	516,647
ADULT PROB USER FEE	188,239	81,002	89,499	179,742	64,240	91,622	152,360
JUVENILE PROB USERS FEE	31,941	2,690	-	34,631	3,720	-	38,351
JURY FEE FUND	93,183	41,860	37,304	97,739	44,160	43,039	98,860
DRAIN MAINTENANCE	468,694	184,102	182,480	470,316	143,968	129,978	484,306
SHERIFF SERVICE PROCESS FEE	-	38,214	-	-	20,323	-	-
SETTLEMENT FUND	-	12,564,139	12,564,139	-	12,842,945	12,842,945	-
WHEEL TAX	5,582	183,392	188,039	935	175,308	175,283	960
SURTAX	33,605	417,563	440,934	10,234	424,863	424,967	10,130
CVET FUND	-	69,523	69,523	-	78,076	78,076	-
SCHOOL EXCISE STATE	-	508,434	508,434	-	483,893	483,893	-
CORP UNSAFE BUILDING	-	10,900	10,900	-	27,058	27,058	-
SEWAGE COLLECTION	-	40,399	40,399	-	52,001	52,001	-
FINANCIAL INSTIT TAX	-	224,021	224,021	-	237,579	237,579	-
INVENTORY HOMESTEAD CREDIT	32,202	785,925	791,981	26,146	800,482	797,692	28,936
HEA1001 STATE HSC 2008	20	-	20	-	-	-	-
FINES & FORFEITURES	4,502	18,882	20,255	3,129	11,386	12,327	2,188
INFRACTION JUDGEMENT	1,923	26,804	26,424	2,303	28,390	28,695	1,998
OVERWEIGHT VEHICLES	3,305	2,408	5,713	-	1,015	395	620
SHERIFF SPECIAL DEATH	-	-	-	-	20,267	20,082	185
DISCLOSURE FEES	175	1,820	1,820	175	2,020	2,035	160
CORONER CONT ED	96	1,542	1,518	120	1,684	1,680	124

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

RUSH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015
(Continued)

Fund	Cash and Investments 01-01-14		Cash and Investments 12-31-14		Cash and Investments 12-31-15		
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	
INTERSTATE COMPACT	-	-	-	-	63	60	3
MORTGAGE FEE FUND- RECORDER	98	1,380	1,363	115	1,575	1,580	110
SEX/VIOLENT OFFENDER STATE SHARE	2	160	159	3	193	170	26
CAMPAIGN FINANCE ENFORCEMENT	850	125	-	975	75	-	1,050
CHILD RESTRAINT VIOLATION	-	50	50	-	125	125	-
FOREST RESTORATION FUND	-	894	894	-	-	-	-
INHERITANCE TAX	50,985	2,404	53,389	-	-	-	-
EDUCATION PLATE FEE	-	394	394	-	263	263	-
RIVERBOAT REVENUE SHARING	-	103,029	103,029	-	103,029	103,029	-
LAW ENFORCEMENT CONT EDUCATION	13,723	1,670	770	14,623	1,450	625	15,448
PROPERTY TAX REPLACEMENT CREDIT	-	3,140,551	3,140,551	-	3,194,393	3,194,393	-
EDIT DISTRIBUTION	-	785,925	785,925	-	799,513	799,513	-
IV-D INCENTIVE 99/CO	10	8,283	3,887	4,406	7,751	5,532	6,625
IV-D INCENTIVE 99/PROS	26,061	12,495	12,623	25,933	11,687	12,505	25,115
IV-D INCENTIVE 99/CLERK	67,433	8,388	9,896	65,925	7,867	12,473	61,319
TREASURER CHANGE FUND	500	-	-	500	-	-	500
CLERK CHILD SUPPORT TRUST	3,347	315,879	317,436	1,790	277,780	277,152	2,418
CLERK CASH BOOK	311,439	1,389,640	1,397,266	303,813	1,576,922	1,575,066	305,669
FAMILY VIOLENCE	30	-	-	30	-	-	30
K42012090305 IN CRIM JUST GRANT	86	-	-	86	-	-	86
BIO-TERRORISM GRANT	11,769	-	-	11,769	-	-	11,769
SHERIFF ASSOC BUCKLE	102	-	-	102	-	-	102
CFDA 97.042 EM MAN PERF GRANT	-	5,180	5,180	-	27,450	53,040	(25,590)
CFDA 93.008 MRC MED RESERVE CO	3,798	-	-	3,798	-	3,608	190
MOBILE COMMAND LOCAL GRANTS	-	-	-	-	18,550	18,550	-
PUBLIC TRANSPORTATION GRANT	-	132,525	132,525	-	117,285	117,285	-
CFDA 93.069 PUB HEALTH ER PREP	(3,068)	14,989	14,858	(2,937)	13,470	10,533	-
CFDA 97.067 SHSP HOMELAND SEC	-	7,686	7,686	-	18,480	18,480	-
CFDA 90.401 HELP AMER VOTE ACT	100	-	-	100	-	-	100
RC COMM CORR DOC GRANT FUND	17,746	155,659	156,682	16,723	230,564	171,873	75,414
PAYROLL FEDERAL W/H	-	377,039	377,039	-	409,943	409,943	-
PAYROLL SOCIAL SECURITY	-	279,019	279,019	-	296,705	296,705	-
PAYROLL STATE GROSS	-	125,431	125,431	-	130,471	130,471	-
PAYROLL CO OPTION	-	53,151	53,151	-	56,781	56,781	-
PAYROLL CANCER INSURANCE	4,352	37,446	40,336	1,462	35,678	35,667	1,473
PAYROLL HEALTH INSURANCE	950,557	1,604,526	1,437,370	1,117,713	1,596,220	1,690,341	1,023,592
WHOLE LIFE INSURANCE	1,303	20,766	19,991	2,078	18,730	18,696	2,112
PAYROLL CREDIT UNION	-	3,900	3,900	-	1,950	1,950	-
PAYROLL LIFE INSURANCE	713	1,724	1,731	706	1,707	1,706	707
PAYROLL GARNISHMENT	-	11,036	11,036	-	8,347	8,347	-
PAYROLL UNITED FUND	272	424	696	-	598	-	598
RETIREMENT COUNTY	-	65,321	65,321	-	68,372	68,372	-
RETIREMENT SHERIFF	-	13,590	13,590	-	17,355	17,355	-
RETIREMENT HIGHWAY	-	22,783	22,783	-	23,309	23,309	-
RETIREMENT HEALTH	-	4,013	4,013	-	3,120	3,120	-
PAYROLL CHILD SUPPORT	-	8,505	8,505	-	10,124	10,124	-
RET PROB USER	-	1,852	1,852	-	1,946	1,946	-
DEFERRED COMP	-	29,096	29,096	-	30,445	30,445	-
PAYROLL GYM	1,081	5,249	5,955	375	4,563	4,491	447
CUM CAP PERF	-	2,340	2,340	-	2,530	2,530	-
PAYROLL GRANGE LIFE INSURANCE	1,265	16,218	16,903	580	14,088	14,120	548
457B SHERIFF DEFERRED COMP	-	13,552	13,552	-	13,041	13,041	-
DENTAL INSURANCE	5,121	36,389	41,349	161	42,237	42,364	34
VISION INSURANCE	727	9,073	8,838	962	9,174	8,955	1,181
RUSH CO 911 PERF	-	3,145	3,145	-	3,262	3,262	-
P/R PERF PUBLIC HEALTH ER PREP	-	82	82	-	-	-	-
P/R PERF RC COMM CORR DOC GR	-	2,615	2,615	-	3,478	3,478	-
FRINGE BENEFIT CLEARING FUND	-	5,457	5,457	-	5,647	5,647	-
AREA PLAN ESCROW	10,000	8,000	-	18,000	-	5,000	13,000
RIVERBOAT	237,463	58,943	-	296,406	58,943	265,000	90,349
HISTORICAL PERMITS- RUSHVILLE	25	-	-	25	-	-	25
APC CLEAN UP FUND	2,130	-	-	2,130	-	-	2,130
K-9 CONTRIBUTION FUND	8,458	7,619	6,143	9,934	7,232	5,050	12,116
LAW ENFORCEMENT FORFEITURE FUND	3,763	-	-	3,763	-	-	3,763
UNDERGROUND STORAGE TANK-HWY	-	20,000	-	20,000	-	-	20,000
WIND FARM EXPENSE FUND	-	-	-	-	40,000	33,560	6,440
MOBILE HOME SALE	-	-	-	-	139	85	54
CFDA# 20.703 HAZARDOUS MATERIAL	-	-	-	-	2,375	11,130	(8,755)
Totals	\$ 9,334,756	\$ 37,215,560	\$ 35,857,234	\$ 10,693,082	\$ 37,433,308	\$ 37,327,834	\$ 10,798,556

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

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes, which can include 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, 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 the following: peddler licenses, dog tax licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts, which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of these types of 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, 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 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, which 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, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest, which includes 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.

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay, which includes 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.

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.

RUSH 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 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
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 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 set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2015.

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 statements 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.

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

	AFTER SETTLEMENT COLLECTIONS	INMATE TRUST FUND	PROSECUTOR BAD CHECK	JAIL COMMISSARY FUND	COUNTY GENERAL	SHERIFFS ACCIDENT	CAGIT COUNTY CERTIFIED SHARES	EDIT CAPITAL PROJECTS
Cash and investments - beginning	\$ 458,433	\$ 5,472	\$ 12,303	\$ 22,794	\$ 1,277,272	\$ 14,561	\$ 93,163	\$ 786,263
Receipts:								
Taxes	519,260	-	-	-	4,083,064	-	1,271,125	802,608
Licenses and permits	-	-	-	-	12,226	-	-	-
Intergovernmental receipts	-	-	-	-	461,320	-	-	-
Charges for services	-	-	-	-	320,386	695	-	-
Fines and forfeits	-	-	137	-	2,531	-	-	-
Other receipts	-	47,460	-	51,239	81,132	-	-	1,264
Total receipts	519,260	47,460	137	51,239	4,960,659	695	1,271,125	803,872
Disbursements:								
Personal services	-	-	5,509	-	3,148,190	-	850,000	-
Supplies	-	-	-	-	212,460	3,132	-	-
Other services and charges	-	-	1,961	-	1,447,456	-	-	409,090
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	93,386	-	-	-
Other disbursements	458,433	48,005	-	52,911	28,588	-	-	500,000
Total disbursements	458,433	48,005	7,470	52,911	4,930,080	3,132	850,000	909,090
Excess (deficiency) of receipts over disbursements	60,827	(545)	(7,333)	(1,672)	30,579	(2,437)	421,125	(105,218)
Cash and investments - ending	\$ 519,260	\$ 4,927	\$ 4,970	\$ 21,122	\$ 1,307,851	\$ 12,124	\$ 514,288	\$ 681,045

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

	COUNTY CHILD ADVOCACY	CITY/TOWN COURT COST	CLERK RECORD PERPET	RC COMM CORR USERS' FEE FUND	RC COMM CORR TRANSITION PROG	CONGRESSIONAL INTEREST	INVESTMENT SCHOOL PRIN BOND	SALES DISC TRAINING
Cash and investments - beginning	\$ 136	\$ -	\$ 24,908	\$ 98,973	\$ 3,680	\$ 7,595	\$ 16,383	\$ 4,777
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	6,862	130,605	14,585	-	-	1,820
Fines and forfeits	-	5,140	-	11,544	-	-	-	-
Other receipts	-	-	-	-	-	240	8,000	-
Total receipts	-	5,140	6,862	142,149	14,585	240	8,000	1,820
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	2,203	3,387	-	-	-	-
Other services and charges	-	-	1,783	41,188	-	-	-	2,335
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	13,383	5,418	-	-	-	-
Other disbursements	-	5,140	-	-	-	975	-	-
Total disbursements	-	5,140	17,369	49,993	-	975	-	2,335
Excess (deficiency) of receipts over disbursements	-	-	(10,507)	92,156	14,585	(735)	8,000	(515)
Cash and investments - ending	\$ 136	\$ -	\$ 14,401	\$ 191,129	\$ 18,265	\$ 6,860	\$ 24,383	\$ 4,262

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

	COVERED BRIDGE	CUMULATIVE BRIDGE	CUMULATIVE HOSPITAL	CUMULATIVE CAP DEVELOPMENT	LCC ALCOHOL & DRUGS	GIS ELECTRONIC MAP GENERATION	LEPC/HAZ MAT	FIREARMS TRAINING
Cash and investments - beginning	\$ 48,162	\$ 372,885	\$ 2,684	\$ 608,698	\$ 26,197	\$ 19,829	\$ 19,894	\$ 16,491
Receipts:								
Taxes	-	188,770	-	155,029	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	6,400
Intergovernmental receipts	-	25,211	-	12,705	-	-	3,694	-
Charges for services	9,250	-	-	-	-	259	-	-
Fines and forfeits	-	-	-	-	16,371	-	-	-
Other receipts	76	636	-	-	-	-	-	-
Total receipts	9,326	214,617	-	167,734	16,371	259	3,694	6,400
Disbursements:								
Personal services	-	-	-	125,588	-	-	-	-
Supplies	-	33,044	-	-	-	402	114	5,669
Other services and charges	8,000	133,587	-	7,037	15,899	2,015	97	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	85,217	-	5,246	678	-
Other disbursements	-	-	-	209	-	-	-	-
Total disbursements	8,000	166,631	-	218,051	15,899	7,663	889	5,669
Excess (deficiency) of receipts over disbursements	1,326	47,986	-	(50,317)	472	(7,404)	2,805	731
Cash and investments - ending	\$ 49,488	\$ 420,871	\$ 2,684	\$ 558,381	\$ 26,669	\$ 12,425	\$ 22,699	\$ 17,222

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

	DRAIN IMPROVEMENT/ RECONSTRUCTION	HEALTH	CO ID SECURITY PROTECTION FUND	LEVY EXCESS FUND	HEALTH MAINT TOBACCO SUPPLEMENT	LOCAL ROAD & STREET	CO MEDICAL CARE FOR INMATES	MISDEMEANANT FUND
Cash and investments - beginning	\$ 172,261	\$ 115,918	\$ 39,502	\$ -	\$ 66,572	\$ 457,005	\$ 4,191	\$ 30,187
Receipts:								
Taxes	-	211,569	-	-	-	390,044	-	-
Licenses and permits	-	17,490	-	-	-	3,090	-	-
Intergovernmental receipts	-	17,339	-	-	33,139	332,311	-	13,169
Charges for services	-	35,510	-	-	-	-	1,373	-
Fines and forfeits	-	-	1,454	-	-	-	-	-
Other receipts	88,171	42	-	20	-	841	-	-
Total receipts	88,171	281,950	1,454	20	33,139	726,286	1,373	13,169
Disbursements:								
Personal services	-	270,609	-	-	-	-	-	-
Supplies	-	3,369	-	-	2,832	17,259	-	14,659
Other services and charges	44,693	14,629	-	-	21,653	39,714	-	-
Debt service - principal and interest	22,354	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	806,541	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	67,047	288,607	-	-	24,485	863,514	-	14,659
Excess (deficiency) of receipts over disbursements	21,124	(6,657)	1,454	20	8,654	(137,228)	1,373	(1,490)
Cash and investments - ending	\$ 193,385	\$ 109,261	\$ 40,956	\$ 20	\$ 75,226	\$ 319,777	\$ 5,564	\$ 28,697

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

	HIGHWAY	PLAT BOOK	RAINY DAY FUND	REASSESSMENT 2017	RECORDER RECORDS	SEX OR VIOLENT OFFENDER FUND	SUPP PUBLIC DEFENDER	EXCESS TAX
Cash and investments - beginning	\$ 573,747	\$ 33,638	\$ 271,539	\$ 214,330	\$ 103,073	\$ 9,307	\$ 12,529	\$ 4,545
Receipts:								
Taxes	-	-	-	47,421	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,622,272	-	-	3,886	-	-	-	-
Charges for services	4,353	4,870	-	-	26,205	-	19,418	-
Fines and forfeits	-	-	-	-	-	1,440	-	-
Other receipts	4,479	-	501,055	312	-	-	-	11,363
Total receipts	2,631,104	4,870	501,055	51,619	26,205	1,440	19,418	11,363
Disbursements:								
Personal services	1,278,713	-	-	19,748	14,946	-	-	-
Supplies	483,847	-	-	640	2,670	-	-	-
Other services and charges	228,169	3,500	-	76,973	1,022	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	391,596	-	-	-	22,213	-	-	-
Other disbursements	22,695	-	-	-	-	-	-	6,427
Total disbursements	2,405,020	3,500	-	97,361	40,851	-	-	6,427
Excess (deficiency) of receipts over disbursements	226,084	1,370	501,055	(45,742)	(14,646)	1,440	19,418	4,936
Cash and investments - ending	\$ 799,831	\$ 35,008	\$ 772,594	\$ 168,588	\$ 88,427	\$ 10,747	\$ 31,947	\$ 9,481

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

	SURVEYORS CORNERSTONE	TAX SALE REDEMPTION	TAX SALE SURPLUS	IN LOCAL HEALTH DEPT TRUST ACT	GUARDIAN AD LITEM	GAL/CASA STATE FUNDS	AUDITOR INELIGIBLE DEDUCTIONS	CO ELECTED OFFICIALS TRAINING
Cash and investments - beginning	\$ 3,865	\$ 5	\$ 37,524	\$ 79,100	\$ 1	\$ -	\$ 3,210	\$ 3,391
Receipts:								
Taxes	-	-	20,136	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	15,579	-	4,273	-	-
Charges for services	3,620	-	-	-	-	-	-	1,454
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	44,631	-	-	-	-	-	-
Total receipts	<u>3,620</u>	<u>44,631</u>	<u>20,136</u>	<u>15,579</u>	<u>-</u>	<u>4,273</u>	<u>-</u>	<u>1,454</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	8,024	-	-	-	-
Other services and charges	4,955	-	-	13,307	-	-	-	896
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	2,735	-	-	-	-
Other disbursements	-	32,694	19,523	-	-	4,273	-	-
Total disbursements	<u>4,955</u>	<u>32,694</u>	<u>19,523</u>	<u>24,066</u>	<u>-</u>	<u>4,273</u>	<u>-</u>	<u>896</u>
Excess (deficiency) of receipts over disbursements	<u>(1,335)</u>	<u>11,937</u>	<u>613</u>	<u>(8,487)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>558</u>
Cash and investments - ending	<u>\$ 2,530</u>	<u>\$ 11,942</u>	<u>\$ 38,137</u>	<u>\$ 70,613</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 3,210</u>	<u>\$ 3,949</u>

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

	RUSH COUNTY 911 FUND	ADULT PROB USER FEE	JUVENILE PROB USERS FEE	JURY FEE FUND	DRAIN MAINTENANCE	SHERIFF SERVICE PROCESS FEE	SETTLEMENT FUND	WHEEL TAX
Cash and investments - beginning	\$ 562,055	\$ 188,239	\$ 31,941	\$ 93,183	\$ 468,694	\$ -	\$ -	\$ 5,582
Receipts:								
Taxes	-	-	-	-	-	-	11,737,280	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	826,859	183,392
Charges for services	342,357	81,002	2,690	41,860	-	-	-	-
Fines and forfeits	-	-	-	-	-	38,214	-	-
Other receipts	-	-	-	-	184,102	-	-	-
Total receipts	342,357	81,002	2,690	41,860	184,102	38,214	12,564,139	183,392
Disbursements:								
Personal services	124,125	66,195	-	28,418	-	-	-	-
Supplies	-	-	-	1,894	-	-	-	-
Other services and charges	78,841	20,248	-	1,196	182,480	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	11,236	3,056	-	2,094	-	-	-	-
Other disbursements	-	-	-	3,702	-	38,214	12,564,139	188,039
Total disbursements	214,202	89,499	-	37,304	182,480	38,214	12,564,139	188,039
Excess (deficiency) of receipts over disbursements	128,155	(8,497)	2,690	4,556	1,622	-	-	(4,647)
Cash and investments - ending	<u>\$ 690,210</u>	<u>\$ 179,742</u>	<u>\$ 34,631</u>	<u>\$ 97,739</u>	<u>\$ 470,316</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 935</u>

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

	SURTAX	CVET FUND	SCHOOL EXCISE STATE	CORP UNSAFE BUILDING	SEWAGE COLLECTION	FINANCIAL INSTIT TAX	INVENTORY HOMESTEAD CREDIT	HEA1001 STATE HSC 2008
Cash and investments - beginning	\$ 33,605	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,202	\$ 20
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	417,563	69,523	508,434	-	-	224,021	785,925	-
Charges for services	-	-	-	10,900	40,399	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>417,563</u>	<u>69,523</u>	<u>508,434</u>	<u>10,900</u>	<u>40,399</u>	<u>224,021</u>	<u>785,925</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	440,934	69,523	508,434	10,900	40,399	224,021	791,981	20
Total disbursements	<u>440,934</u>	<u>69,523</u>	<u>508,434</u>	<u>10,900</u>	<u>40,399</u>	<u>224,021</u>	<u>791,981</u>	<u>20</u>
Excess (deficiency) of receipts over disbursements	<u>(23,371)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,056)</u>	<u>(20)</u>
Cash and investments - ending	<u>\$ 10,234</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,146</u>	<u>\$ -</u>

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

	FINES & FORFEITURES	INFRACTION JUDGEMENT	OVERWEIGHT VEHICLES	SHERIFF SPECIAL DEATH	DISCLOSURE FEES	CORONER CONT ED	INTERSTATE COMPACT	MORTGAGE FEE FUND- RECORDER
Cash and investments - beginning	\$ 4,502	\$ 1,923	\$ 3,305	\$ -	\$ 175	\$ 96	\$ -	\$ 98
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,820	1,542	-	1,380
Fines and forfeits	18,882	26,804	2,408	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>18,882</u>	<u>26,804</u>	<u>2,408</u>	<u>-</u>	<u>1,820</u>	<u>1,542</u>	<u>-</u>	<u>1,380</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	20,255	26,424	5,713	-	1,820	1,518	-	1,363
Total disbursements	<u>20,255</u>	<u>26,424</u>	<u>5,713</u>	<u>-</u>	<u>1,820</u>	<u>1,518</u>	<u>-</u>	<u>1,363</u>
Excess (deficiency) of receipts over disbursements	<u>(1,373)</u>	<u>380</u>	<u>(3,305)</u>	<u>-</u>	<u>-</u>	<u>24</u>	<u>-</u>	<u>17</u>
Cash and investments - ending	<u>\$ 3,129</u>	<u>\$ 2,303</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 175</u>	<u>\$ 120</u>	<u>\$ -</u>	<u>\$ 115</u>

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

	SEX/VIOLENT OFFENDER STATE SHARE	CAMPAIGN FINANCE ENFORCEMENT	CHILD RESTRAINT VIOLATION	FOREST RESTORATION FUND	INHERITANCE TAX	EDUCATION PLATE FEE	RIVERBOAT REVENUE SHARING	LAW ENFORCEMENT CONT EDUCATION
Cash and investments - beginning	\$ 2	\$ 850	\$ -	\$ -	\$ 50,985	\$ -	\$ -	\$ 13,723
Receipts:								
Taxes	-	-	-	894	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,404	-	103,029	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	160	125	50	-	-	394	-	1,670
Other receipts	-	-	-	-	-	-	-	-
Total receipts	160	125	50	894	2,404	394	103,029	1,670
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	770
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	159	-	50	894	53,389	394	103,029	-
Total disbursements	159	-	50	894	53,389	394	103,029	770
Excess (deficiency) of receipts over disbursements	1	125	-	-	(50,985)	-	-	900
Cash and investments - ending	\$ 3	\$ 975	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,623

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

	PROPERTY TAX REPLACEMENT CREDIT	EDIT DISTRIBUTION	IV-D INCENTIVE 99/CO	IV-D INCENTIVE 99/PROS	IV-D INCENTIVE 99/CLERK	TREASURER CHANGE FUND	CLERK CHILD SUPPORT TRUST	CLERK CASH BOOK
Cash and investments - beginning	\$ -	\$ -	\$ 10	\$ 26,061	\$ 67,433	\$ 500	\$ 3,347	\$ 311,439
Receipts:								
Taxes	3,140,551	785,925	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	8,283	12,495	8,388	-	315,879	1,389,640
Total receipts	<u>3,140,551</u>	<u>785,925</u>	<u>8,283</u>	<u>12,495</u>	<u>8,388</u>	<u>-</u>	<u>315,879</u>	<u>1,389,640</u>
Disbursements:								
Personal services	-	-	-	12,386	-	-	-	-
Supplies	-	-	2,247	-	-	-	-	-
Other services and charges	-	-	828	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	812	-	-	-	-	-
Other disbursements	<u>3,140,551</u>	<u>785,925</u>	<u>-</u>	<u>237</u>	<u>9,896</u>	<u>-</u>	<u>317,436</u>	<u>1,397,266</u>
Total disbursements	<u>3,140,551</u>	<u>785,925</u>	<u>3,887</u>	<u>12,623</u>	<u>9,896</u>	<u>-</u>	<u>317,436</u>	<u>1,397,266</u>
Excess (deficiency) of receipts over disbursements	-	-	4,396	(128)	(1,508)	-	(1,557)	(7,626)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,406</u>	<u>\$ 25,933</u>	<u>\$ 65,925</u>	<u>\$ 500</u>	<u>\$ 1,790</u>	<u>\$ 303,813</u>

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

	FAMILY VIOLENCE	K42012090305 IN CRIM JUST GRANT	BIO-TERRORISM GRANT	SHERIFF ASSOC BUCKLE	CFDA 97.042 EM MAN PERF GRANT	CFDA 93.008 MRC MED RESERVE CO	MOBILE COMMAND LOCAL GRANTS	PUBLIC TRANSPORTATION GRANT
Cash and investments - beginning	\$ 30	\$ 86	\$ 11,769	\$ 102	\$ -	\$ 3,798	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	5,180	-	-	132,525
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	5,180	-	-	132,525
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	5,180	-	-	-
Other disbursements	-	-	-	-	-	-	-	132,525
Total disbursements	-	-	-	-	5,180	-	-	132,525
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 30	\$ 86	\$ 11,769	\$ 102	\$ -	\$ 3,798	\$ -	\$ -

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

	CFDA 93.069 PUB HEALTH ER PREP	CFDA 97.067 SHSP HOMELAND SEC	CFDA 90.401 HELP AMER VOTE ACT	RC COMM CORR DOC GRANT FUND	PAYROLL FEDERAL W/H	PAYROLL SOCIAL SECURITY	PAYROLL STATE GROSS	PAYROLL CO OPTION
Cash and investments - beginning	\$ (3,068)	\$ -	\$ 100	\$ 17,746	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	14,989	7,686	-	155,659	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	377,039	279,019	125,431	53,151
Total receipts	<u>14,989</u>	<u>7,686</u>	<u>-</u>	<u>155,659</u>	<u>377,039</u>	<u>279,019</u>	<u>125,431</u>	<u>53,151</u>
Disbursements:								
Personal services	6,052	-	-	126,273	-	-	-	-
Supplies	1,180	-	-	1,346	-	-	-	-
Other services and charges	288	-	-	27,897	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	7,338	7,686	-	1,166	-	-	-	-
Other disbursements	-	-	-	-	377,039	279,019	125,431	53,151
Total disbursements	<u>14,858</u>	<u>7,686</u>	<u>-</u>	<u>156,682</u>	<u>377,039</u>	<u>279,019</u>	<u>125,431</u>	<u>53,151</u>
Excess (deficiency) of receipts over disbursements	<u>131</u>	<u>-</u>	<u>-</u>	<u>(1,023)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	\$ <u>(2,937)</u>	\$ <u>-</u>	\$ <u>100</u>	\$ <u>16,723</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

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

	PAYROLL CANCER INSURANCE	PAYROLL HEALTH INSURANCE	WHOLE LIFE INSURANCE	PAYROLL CREDIT UNION	PAYROLL LIFE INSURANCE	PAYROLL GARNISHMENT	PAYROLL UNITED FUND
Cash and investments - beginning	\$ 4,352	\$ 950,557	\$ 1,303	\$ -	\$ 713	\$ -	\$ 272
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	37,446	1,604,526	20,766	3,900	1,724	11,036	424
Total receipts	<u>37,446</u>	<u>1,604,526</u>	<u>20,766</u>	<u>3,900</u>	<u>1,724</u>	<u>11,036</u>	<u>424</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	40,336	1,437,370	19,991	3,900	1,731	11,036	696
Total disbursements	<u>40,336</u>	<u>1,437,370</u>	<u>19,991</u>	<u>3,900</u>	<u>1,731</u>	<u>11,036</u>	<u>696</u>
Excess (deficiency) of receipts over disbursements	<u>(2,890)</u>	<u>167,156</u>	<u>775</u>	<u>-</u>	<u>(7)</u>	<u>-</u>	<u>(272)</u>
Cash and investments - ending	<u>\$ 1,462</u>	<u>\$ 1,117,713</u>	<u>\$ 2,078</u>	<u>\$ -</u>	<u>\$ 706</u>	<u>\$ -</u>	<u>\$ -</u>

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

	RETIREMENT COUNTY	RETIREMENT SHERIFF	RETIREMENT HIGHWAY	RETIREMENT HEALTH	PAYROLL CHILD SUPPORT	RET PROB USER	DEFERRED COMP
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	65,321	13,590	22,783	4,013	8,505	1,852	29,096
Total receipts	<u>65,321</u>	<u>13,590</u>	<u>22,783</u>	<u>4,013</u>	<u>8,505</u>	<u>1,852</u>	<u>29,096</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	65,321	13,590	22,783	4,013	8,505	1,852	29,096
Total disbursements	<u>65,321</u>	<u>13,590</u>	<u>22,783</u>	<u>4,013</u>	<u>8,505</u>	<u>1,852</u>	<u>29,096</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PAYROLL GYM	CUM CAP PERF	PAYROLL GRANGE LIFE INSURANCE	457B SHERIFF DEFERRED COMP	DENTAL INSURANCE	VISION INSURANCE	RUSH CO 911 PERF
Cash and investments - beginning	\$ 1,081	\$ -	\$ 1,265	\$ -	\$ 5,121	\$ 727	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,249	2,340	16,218	13,552	36,389	9,073	3,145
Total receipts	5,249	2,340	16,218	13,552	36,389	9,073	3,145
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,955	2,340	16,903	13,552	41,349	8,838	3,145
Total disbursements	5,955	2,340	16,903	13,552	41,349	8,838	3,145
Excess (deficiency) of receipts over disbursements	(706)	-	(685)	-	(4,960)	235	-
Cash and investments - ending	\$ 375	\$ -	\$ 580	\$ -	\$ 161	\$ 962	\$ -

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

	P/R PERF PUBLIC HEALTH ER PREP	P/R PERF RC COMM CORR DOC GR	FRINGE BENEFIT CLEARING FUND	AREA PLAN ESCROW	RIVERBOAT	HISTORICAL PERMITS- RUSHVILLE	APC CLEAN UP FUND
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 10,000	\$ 237,463	\$ 25	\$ 2,130
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	58,943	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	82	2,615	5,457	8,000	-	-	-
Total receipts	82	2,615	5,457	8,000	58,943	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	82	2,615	5,457	-	-	-	-
Total disbursements	82	2,615	5,457	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	8,000	58,943	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 18,000	\$ 296,406	\$ 25	\$ 2,130

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

	K-9 CONTRIBUTION FUND	LAW ENFORCEMENT FORFEITURE FUND	UNDERGROUND STORAGE TANK-HWY	WIND FARM EXPENSE FUND	MOBILE HOME SALE	CFDA# 20.703 HAZARDOUS MATERIAL	Totals
Cash and investments - beginning	\$ 8,458	\$ 3,763	\$ -	\$ -	\$ -	\$ -	\$ 9,334,756
Receipts:							
Taxes	-	-	-	-	-	-	23,353,676
Licenses and permits	-	-	-	-	-	-	39,206
Intergovernmental receipts	-	-	-	-	-	-	7,041,030
Charges for services	-	-	-	-	-	-	1,105,215
Fines and forfeits	-	-	-	-	-	-	127,324
Other receipts	7,619	-	20,000	-	-	-	5,549,109
Total receipts	<u>7,619</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,215,560</u>
Disbursements:							
Personal services	-	-	-	-	-	-	6,076,752
Supplies	996	-	-	-	-	-	801,374
Other services and charges	4,997	-	-	-	-	-	2,837,504
Debt service - principal and interest	-	-	-	-	-	-	22,354
Capital outlay	150	-	-	-	-	-	1,465,131
Other disbursements	-	-	-	-	-	-	24,654,119
Total disbursements	<u>6,143</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,857,234</u>
Excess (deficiency) of receipts over disbursements	<u>1,476</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,358,326</u>
Cash and investments - ending	<u>\$ 9,934</u>	<u>\$ 3,763</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,693,082</u>

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

	AFTER SETTLEMENT COLLECTIONS	INMATE TRUST FUND	PROSECUTOR BAD CHECK	JAIL COMMISSARY FUND	COUNTY GENERAL	SHERIFFS ACCIDENT	CAGIT COUNTY CERTIFIED SHARES	EDIT CAPITAL PROJECTS
Cash and investments - beginning	\$ 519,260	\$ 4,927	\$ 4,970	\$ 21,122	\$ 1,307,851	\$ 12,124	\$ 514,288	\$ 681,045
Receipts:								
Taxes	584,584	-	-	-	4,230,236	-	1,279,505	473,541
Licenses and permits	-	-	-	-	37,044	-	-	-
Intergovernmental receipts	-	-	-	-	464,568	-	-	-
Charges for services	-	-	-	-	369,348	4,322	-	-
Fines and forfeits	-	-	427	-	925	-	-	-
Other receipts	-	47,078	-	46,158	39,542	-	-	1,575
Total receipts	584,584	47,078	427	46,158	5,141,663	4,322	1,279,505	475,116
Disbursements:								
Personal services	-	-	5,317	-	3,314,284	-	1,024,055	-
Supplies	-	-	-	-	207,625	2,774	-	-
Other services and charges	-	-	-	-	1,623,076	-	-	457,607
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	98,858	-	-	-
Other disbursements	519,260	50,006	-	39,729	48,481	-	-	-
Total disbursements	519,260	50,006	5,317	39,729	5,292,324	2,774	1,024,055	457,607
Excess (deficiency) of receipts over disbursements	65,324	(2,928)	(4,890)	6,429	(150,661)	1,548	255,450	17,509
Cash and investments - ending	\$ 584,584	\$ 1,999	\$ 80	\$ 27,551	\$ 1,157,190	\$ 13,672	\$ 769,738	\$ 698,554

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

	COUNTY CHILD ADVOCACY	CITY/TOWN COURT COST	CLERK RECORD PERPET	RC COMM CORR USERS' FEE FUND	RC COMM CORR TRANSITION PROG	CONGRESSIONAL INTEREST	INVESTMENT SCHOOL PRIN BOND	SALES DISC TRAINING
Cash and investments - beginning	\$ 136	\$ -	\$ 14,401	\$ 191,129	\$ 18,265	\$ 6,860	\$ 24,383	\$ 4,262
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	8,066	156,154	7,025	-	-	1,955
Fines and forfeits	-	4,918	-	-	-	-	-	-
Other receipts	-	-	-	-	-	244	-	-
Total receipts	-	4,918	8,066	156,154	7,025	244	-	1,955
Disbursements:								
Personal services	-	-	-	7,058	-	-	-	-
Supplies	-	-	3,980	4,826	-	-	-	-
Other services and charges	-	-	2,539	78,271	-	-	-	3,644
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	8,391	-	-	-	-
Other disbursements	-	4,918	-	-	-	975	-	-
Total disbursements	-	4,918	6,519	98,546	-	975	-	3,644
Excess (deficiency) of receipts over disbursements	-	-	1,547	57,608	7,025	(731)	-	(1,689)
Cash and investments - ending	\$ 136	\$ -	\$ 15,948	\$ 248,737	\$ 25,290	\$ 6,129	\$ 24,383	\$ 2,573

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

	COVERED BRIDGE	CUMULATIVE BRIDGE	CUMULATIVE HOSPITAL	CUMULATIVE CAP DEVELOPMENT	LCC ALCOHOL & DRUGS	GIS ELECTRONIC MAP GENERATION	LEPC/HAZ MAT	FIREARMS TRAINING
Cash and investments - beginning	\$ 49,488	\$ 420,871	\$ 2,684	\$ 558,381	\$ 26,669	\$ 12,425	\$ 22,699	\$ 17,222
Receipts:								
Taxes	-	206,883	-	157,911	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	6,920
Intergovernmental receipts	-	139,906	-	12,184	-	-	3,536	-
Charges for services	9,250	-	-	-	-	737	-	-
Fines and forfeits	-	-	-	-	11,904	-	-	-
Other receipts	106	911	-	-	-	-	-	-
Total receipts	9,356	347,700	-	170,095	11,904	737	3,536	6,920
Disbursements:								
Personal services	-	-	-	98,465	-	-	-	-
Supplies	-	28,948	-	-	-	1,048	-	7,468
Other services and charges	-	60,000	-	10,791	19,584	-	2,469	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	181,649	-	84,392	-	-	3,263	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	270,597	-	193,648	19,584	1,048	5,732	7,468
Excess (deficiency) of receipts over disbursements	9,356	77,103	-	(23,553)	(7,680)	(311)	(2,196)	(548)
Cash and investments - ending	\$ 58,844	\$ 497,974	\$ 2,684	\$ 534,828	\$ 18,989	\$ 12,114	\$ 20,503	\$ 16,674

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

	DRAIN IMPROVEMENT/ RECONSTRUCTION	HEALTH	CO ID SECURITY PROTECTION FUND	LEVY EXCESS FUND	HEALTH MAINT TOBACCO SUPPLEMENT	LOCAL ROAD & STREET	CO MEDICAL CARE FOR INMATES	MISDEMEANANT FUND
Cash and investments - beginning	\$ 193,385	\$ 109,261	\$ 40,956	\$ 20	\$ 75,226	\$ 319,777	\$ 5,564	\$ 28,697
Receipts:								
Taxes	-	228,871	-	-	-	375,179	-	-
Licenses and permits	-	19,120	-	-	-	2,580	-	-
Intergovernmental receipts	-	17,660	-	-	33,139	599,908	-	12,774
Charges for services	-	38,335	-	-	-	9,248	2,164	-
Fines and forfeits	-	-	1,566	-	-	-	-	-
Other receipts	60,484	107	-	-	-	899	-	-
Total receipts	<u>60,484</u>	<u>304,093</u>	<u>1,566</u>	<u>-</u>	<u>33,139</u>	<u>987,814</u>	<u>2,164</u>	<u>12,774</u>
Disbursements:								
Personal services	-	275,427	-	-	-	-	-	-
Supplies	-	3,465	-	-	1,515	-	-	15,000
Other services and charges	21,340	16,787	3,774	-	25,711	29,807	-	-
Debt service - principal and interest	26,245	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,406	747,199	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>47,585</u>	<u>295,679</u>	<u>3,774</u>	<u>-</u>	<u>28,632</u>	<u>777,006</u>	<u>-</u>	<u>15,000</u>
Excess (deficiency) of receipts over disbursements	<u>12,899</u>	<u>8,414</u>	<u>(2,208)</u>	<u>-</u>	<u>4,507</u>	<u>210,808</u>	<u>2,164</u>	<u>(2,226)</u>
Cash and investments - ending	<u>\$ 206,284</u>	<u>\$ 117,675</u>	<u>\$ 38,748</u>	<u>\$ 20</u>	<u>\$ 79,733</u>	<u>\$ 530,585</u>	<u>\$ 7,728</u>	<u>\$ 26,471</u>

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

	HIGHWAY	PLAT BOOK	RAINY DAY FUND	REASSESSMENT 2017	RECORDER RECORDS	SEX OR VIOLENT OFFENDER FUND	SUPP PUBLIC DEFENDER	EXCESS TAX
Cash and investments - beginning	\$ 799,831	\$ 35,008	\$ 772,594	\$ 168,588	\$ 88,427	\$ 10,747	\$ 31,947	\$ 9,481
Receipts:								
Taxes	-	-	-	72,959	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,350,447	-	-	5,630	-	-	-	-
Charges for services	12,641	5,375	-	-	29,031	-	24,845	-
Fines and forfeits	-	-	-	-	-	1,733	-	-
Other receipts	7,103	-	1,519	305	-	-	-	14,490
Total receipts	<u>2,370,191</u>	<u>5,375</u>	<u>1,519</u>	<u>78,894</u>	<u>29,031</u>	<u>1,733</u>	<u>24,845</u>	<u>14,490</u>
Disbursements:								
Personal services	1,247,430	-	-	19,309	7,354	-	-	-
Supplies	428,314	3,360	-	1,223	3,283	-	-	-
Other services and charges	233,126	3,700	-	72,748	1,379	-	12,400	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	456,040	-	-	-	18,697	-	-	-
Other disbursements	3,632	-	-	-	-	-	-	19,284
Total disbursements	<u>2,368,542</u>	<u>7,060</u>	<u>-</u>	<u>93,280</u>	<u>30,713</u>	<u>-</u>	<u>12,400</u>	<u>19,284</u>
Excess (deficiency) of receipts over disbursements	<u>1,649</u>	<u>(1,685)</u>	<u>1,519</u>	<u>(14,386)</u>	<u>(1,682)</u>	<u>1,733</u>	<u>12,445</u>	<u>(4,794)</u>
Cash and investments - ending	<u>\$ 801,480</u>	<u>\$ 33,323</u>	<u>\$ 774,113</u>	<u>\$ 154,202</u>	<u>\$ 86,745</u>	<u>\$ 12,480</u>	<u>\$ 44,392</u>	<u>\$ 4,687</u>

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

	SURVEYORS CORNERSTONE	TAX SALE REDEMPTION	TAX SALE SURPLUS	IN LOCAL HEALTH DEPT TRUST ACT	GUARDIAN AD LITEM	GAL/CASA STATE FUNDS	AUDITOR INELIGIBLE DEDUCTIONS	CO ELECTED OFFICIALS TRAINING
Cash and investments - beginning	\$ 2,530	\$ 11,942	\$ 38,137	\$ 70,613	\$ 1	\$ -	\$ 3,210	\$ 3,949
Receipts:								
Taxes	-	-	61,618	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	15,579	-	4,098	-	-
Charges for services	4,040	-	-	-	-	-	-	1,566
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	14,938	-	-	-	-	-	-
Total receipts	<u>4,040</u>	<u>14,938</u>	<u>61,618</u>	<u>15,579</u>	<u>-</u>	<u>4,098</u>	<u>-</u>	<u>1,566</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	14,535	-	-	-	-
Other services and charges	3,485	-	-	-	-	-	2,000	1,433
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	1,210	-
Other disbursements	-	26,475	24,292	-	-	4,098	-	-
Total disbursements	<u>3,485</u>	<u>26,475</u>	<u>24,292</u>	<u>14,535</u>	<u>-</u>	<u>4,098</u>	<u>3,210</u>	<u>1,433</u>
Excess (deficiency) of receipts over disbursements	<u>555</u>	<u>(11,537)</u>	<u>37,326</u>	<u>1,044</u>	<u>-</u>	<u>-</u>	<u>(3,210)</u>	<u>133</u>
Cash and investments - ending	<u>\$ 3,085</u>	<u>\$ 405</u>	<u>\$ 75,463</u>	<u>\$ 71,657</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,082</u>

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

	RUSH COUNTY 911 FUND	ADULT PROB USER FEE	JUVENILE PROB USERS FEE	JURY FEE FUND	DRAIN MAINTENANCE	SHERIFF SERVICE PROCESS FEE	SETTLEMENT FUND	WHEEL TAX
Cash and investments - beginning	\$ 690,210	\$ 179,742	\$ 34,631	\$ 97,739	\$ 470,316	\$ -	\$ -	\$ 935
Receipts:								
Taxes	-	-	-	-	-	-	12,061,522	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	781,423	175,308
Charges for services	305,521	64,240	3,720	44,160	-	-	-	-
Fines and forfeits	-	-	-	-	-	20,323	-	-
Other receipts	-	-	-	-	143,968	-	-	-
Total receipts	305,521	64,240	3,720	44,160	143,968	20,323	12,842,945	175,308
Disbursements:								
Personal services	127,526	67,394	-	29,250	-	-	-	-
Supplies	-	-	-	2,071	-	-	-	-
Other services and charges	60,672	24,228	-	2,867	129,978	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	290,886	-	-	3,377	-	-	-	-
Other disbursements	-	-	-	5,474	-	20,323	12,842,945	175,283
Total disbursements	479,084	91,622	-	43,039	129,978	20,323	12,842,945	175,283
Excess (deficiency) of receipts over disbursements	(173,563)	(27,382)	3,720	1,121	13,990	-	-	25
Cash and investments - ending	\$ 516,647	\$ 152,360	\$ 38,351	\$ 98,860	\$ 484,306	\$ -	\$ -	\$ 960

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

	SURTAX	CVET FUND	SCHOOL EXCISE STATE	CORP UNSAFE BUILDING	SEWAGE COLLECTION	FINANCIAL INSTIT TAX	INVENTORY HOMESTEAD CREDIT	HEA1001 STATE HSC 2008
Cash and investments - beginning	\$ 10,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,146	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	424,863	78,076	483,893	-	-	237,579	800,482	-
Charges for services	-	-	-	27,058	52,001	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>424,863</u>	<u>78,076</u>	<u>483,893</u>	<u>27,058</u>	<u>52,001</u>	<u>237,579</u>	<u>800,482</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	424,967	78,076	483,893	27,058	52,001	237,579	797,692	-
Total disbursements	<u>424,967</u>	<u>78,076</u>	<u>483,893</u>	<u>27,058</u>	<u>52,001</u>	<u>237,579</u>	<u>797,692</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(104)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,790</u>	<u>-</u>
Cash and investments - ending	<u>\$ 10,130</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,936</u>	<u>\$ -</u>

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

	FINES & FORFEITURES	INFRACTION JUDGEMENT	OVERWEIGHT VEHICLES	SHERIFF SPECIAL DEATH	DISCLOSURE FEES	CORONER CONT ED	INTERSTATE COMPACT	MORTGAGE FEE FUND- RECORDER
Cash and investments - beginning	\$ 3,129	\$ 2,303	\$ -	\$ -	\$ 175	\$ 120	\$ -	\$ 115
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	20,267	2,020	1,684	-	1,575
Fines and forfeits	11,386	28,390	1,015	-	-	-	63	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	11,386	28,390	1,015	20,267	2,020	1,684	63	1,575
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	20,082	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	12,327	28,695	395	-	2,035	1,680	60	1,580
Total disbursements	12,327	28,695	395	20,082	2,035	1,680	60	1,580
Excess (deficiency) of receipts over disbursements	(941)	(305)	620	185	(15)	4	3	(5)
Cash and investments - ending	\$ 2,188	\$ 1,998	\$ 620	\$ 185	\$ 160	\$ 124	\$ 3	\$ 110

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

	SEX/VIOLENT OFFENDER STATE SHARE	CAMPAIGN FINANCE ENFORCEMENT	CHILD RESTRAINT VIOLATION	FOREST RESTORATION FUND	INHERITANCE TAX	EDUCATION PLATE FEE	RIVERBOAT REVENUE SHARING	LAW ENFORCEMENT CONT EDUCATION
Cash and investments - beginning	\$ 3	\$ 975	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,623
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	103,029	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	193	75	125	-	-	263	-	1,450
Other receipts	-	-	-	-	-	-	-	-
Total receipts	193	75	125	-	-	263	103,029	1,450
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	625
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	170	-	125	-	-	263	103,029	-
Total disbursements	170	-	125	-	-	263	103,029	625
Excess (deficiency) of receipts over disbursements	23	75	-	-	-	-	-	825
Cash and investments - ending	\$ 26	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,448

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

	PROPERTY TAX REPLACEMENT CREDIT	EDIT DISTRIBUTION	IV-D INCENTIVE 99/CO	IV-D INCENTIVE 99/PROS	IV-D INCENTIVE 99/CLERK	TREASURER CHANGE FUND	CLERK CHILD SUPPORT TRUST	CLERK CASH BOOK
Cash and investments - beginning	\$ -	\$ -	\$ 4,406	\$ 25,933	\$ 65,925	\$ 500	\$ 1,790	\$ 303,813
Receipts:								
Taxes	3,194,393	799,513	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	7,751	11,687	7,867	-	277,780	1,576,922
Total receipts	<u>3,194,393</u>	<u>799,513</u>	<u>7,751</u>	<u>11,687</u>	<u>7,867</u>	<u>-</u>	<u>277,780</u>	<u>1,576,922</u>
Disbursements:								
Personal services	-	-	-	12,325	-	-	-	-
Supplies	-	-	2,479	-	-	-	-	-
Other services and charges	-	-	1,238	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	1,815	-	-	-	-	-
Other disbursements	3,194,393	799,513	-	180	12,473	-	277,152	1,575,066
Total disbursements	<u>3,194,393</u>	<u>799,513</u>	<u>5,532</u>	<u>12,505</u>	<u>12,473</u>	<u>-</u>	<u>277,152</u>	<u>1,575,066</u>
Excess (deficiency) of receipts over disbursements	-	-	2,219	(818)	(4,606)	-	628	1,856
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,625</u>	<u>\$ 25,115</u>	<u>\$ 61,319</u>	<u>\$ 500</u>	<u>\$ 2,418</u>	<u>\$ 305,669</u>

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

	FAMILY VIOLENCE	K42012090305 IN CRIM JUST GRANT	BIO-TERRORISM GRANT	SHERIFF ASSOC BUCKLE	CFDA 97.042 EM MAN PERF GRANT	CFDA 93.008 MRC MED RESERVE CO	MOBILE COMMAND LOCAL GRANTS	PUBLIC TRANSPORTATION GRANT
Cash and investments - beginning	\$ 30	\$ 86	\$ 11,769	\$ 102	\$ -	\$ 3,798	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	27,450	-	-	117,285
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	18,550	-
Total receipts	-	-	-	-	27,450	-	18,550	117,285
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	3,608	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	53,040	-	18,550	-
Other disbursements	-	-	-	-	-	-	-	117,285
Total disbursements	-	-	-	-	53,040	3,608	18,550	117,285
Excess (deficiency) of receipts over disbursements	-	-	-	-	(25,590)	(3,608)	-	-
Cash and investments - ending	\$ 30	\$ 86	\$ 11,769	\$ 102	\$ (25,590)	\$ 190	\$ -	\$ -

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

	CFDA 93.069 PUB HEALTH ER PREP	CFDA 97.067 SHSP HOMELAND SEC	CFDA 90.401 HELP AMER VOTE ACT	RC COMM CORR DOC GRANT FUND	PAYROLL FEDERAL W/H	PAYROLL SOCIAL SECURITY	PAYROLL STATE GROSS	PAYROLL CO OPTION
Cash and investments - beginning	\$ (2,937)	\$ -	\$ 100	\$ 16,723	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	13,470	18,480	-	230,564	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	409,943	296,705	130,471	56,781
Total receipts	13,470	18,480	-	230,564	409,943	296,705	130,471	56,781
Disbursements:								
Personal services	3,356	-	-	163,432	-	-	-	-
Supplies	591	-	-	-	-	-	-	-
Other services and charges	190	-	-	2,584	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	6,396	18,480	-	4,923	-	-	-	-
Other disbursements	-	-	-	934	409,943	296,705	130,471	56,781
Total disbursements	10,533	18,480	-	171,873	409,943	296,705	130,471	56,781
Excess (deficiency) of receipts over disbursements	2,937	-	-	58,691	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 100	\$ 75,414	\$ -	\$ -	\$ -	\$ -

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

	PAYROLL CANCER INSURANCE	PAYROLL HEALTH INSURANCE	WHOLE LIFE INSURANCE	PAYROLL CREDIT UNION	PAYROLL LIFE INSURANCE	PAYROLL GARNISHMENT	PAYROLL UNITED FUND
Cash and investments - beginning	\$ 1,462	\$ 1,117,713	\$ 2,078	\$ -	\$ 706	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	35,678	1,596,220	18,730	1,950	1,707	8,347	598
Total receipts	<u>35,678</u>	<u>1,596,220</u>	<u>18,730</u>	<u>1,950</u>	<u>1,707</u>	<u>8,347</u>	<u>598</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	35,667	1,690,341	18,696	1,950	1,706	8,347	-
Total disbursements	<u>35,667</u>	<u>1,690,341</u>	<u>18,696</u>	<u>1,950</u>	<u>1,706</u>	<u>8,347</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>11</u>	<u>(94,121)</u>	<u>34</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>598</u>
Cash and investments - ending	<u>\$ 1,473</u>	<u>\$ 1,023,592</u>	<u>\$ 2,112</u>	<u>\$ -</u>	<u>\$ 707</u>	<u>\$ -</u>	<u>\$ 598</u>

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

	RETIREMENT COUNTY	RETIREMENT SHERIFF	RETIREMENT HIGHWAY	RETIREMENT HEALTH	PAYROLL CHILD SUPPORT	RET PROB USER	DEFERRED COMP
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>68,372</u>	<u>17,355</u>	<u>23,309</u>	<u>3,120</u>	<u>10,124</u>	<u>1,946</u>	<u>30,445</u>
Total receipts	<u>68,372</u>	<u>17,355</u>	<u>23,309</u>	<u>3,120</u>	<u>10,124</u>	<u>1,946</u>	<u>30,445</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>68,372</u>	<u>17,355</u>	<u>23,309</u>	<u>3,120</u>	<u>10,124</u>	<u>1,946</u>	<u>30,445</u>
Total disbursements	<u>68,372</u>	<u>17,355</u>	<u>23,309</u>	<u>3,120</u>	<u>10,124</u>	<u>1,946</u>	<u>30,445</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PAYROLL GYM	CUM CAP PERF	PAYROLL GRANGE LIFE INSURANCE	457B SHERIFF DEFERRED COMP	DENTAL INSURANCE	VISION INSURANCE	RUSH CO 911 PERF
Cash and investments - beginning	\$ 375	\$ -	\$ 580	\$ -	\$ 161	\$ 962	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,563	2,530	14,088	13,041	42,237	9,174	3,262
Total receipts	4,563	2,530	14,088	13,041	42,237	9,174	3,262
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,491	2,530	14,120	13,041	42,364	8,955	3,262
Total disbursements	4,491	2,530	14,120	13,041	42,364	8,955	3,262
Excess (deficiency) of receipts over disbursements	72	-	(32)	-	(127)	219	-
Cash and investments - ending	\$ 447	\$ -	\$ 548	\$ -	\$ 34	\$ 1,181	\$ -

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

	P/R PERF PUBLIC HEALTH ER PREP	P/R PERF RC COMM CORR DOC GR	FRINGE BENEFIT CLEARING FUND	AREA PLAN ESCROW	RIVERBOAT	HISTORICAL PERMITS- RUSHVILLE	APC CLEAN UP FUND
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 18,000	\$ 296,406	\$ 25	\$ 2,130
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	58,943	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,478	5,647	-	-	-	-
Total receipts	-	3,478	5,647	-	58,943	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	265,000	-	-
Other disbursements	-	3,478	5,647	5,000	-	-	-
Total disbursements	-	3,478	5,647	5,000	265,000	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	(5,000)	(206,057)	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 13,000	\$ 90,349	\$ 25	\$ 2,130

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

	K-9 CONTRIBUTION FUND	LAW ENFORCEMENT FORFEITURE FUND	UNDERGROUND STORAGE TANK-HWY	WIND FARM EXPENSE FUND	MOBILE HOME SALE	CFDA# 20.703 HAZARDOUS MATERIAL	Totals
Cash and investments - beginning	\$ 9,934	\$ 3,763	\$ 20,000	\$ -	\$ -	\$ -	\$ 10,693,082
Receipts:							
Taxes	-	-	-	-	-	-	23,726,715
Licenses and permits	-	-	-	-	-	-	65,664
Intergovernmental receipts	-	-	-	-	-	2,375	7,212,649
Charges for services	-	-	-	-	139	-	1,206,487
Fines and forfeits	-	-	-	-	-	-	84,756
Other receipts	<u>7,232</u>	-	-	<u>40,000</u>	-	-	<u>5,137,037</u>
Total receipts	<u>7,232</u>	-	-	<u>40,000</u>	<u>139</u>	<u>2,375</u>	<u>37,433,308</u>
Disbursements:							
Personal services	-	-	-	-	-	-	6,401,982
Supplies	1,792	-	-	-	-	-	734,297
Other services and charges	3,258	-	-	33,560	85	11,130	2,979,776
Debt service - principal and interest	-	-	-	-	-	-	26,245
Capital outlay	-	-	-	-	-	-	2,263,572
Other disbursements	-	-	-	-	-	-	<u>24,921,962</u>
Total disbursements	<u>5,050</u>	-	-	<u>33,560</u>	<u>85</u>	<u>11,130</u>	<u>37,327,834</u>
Excess (deficiency) of receipts over disbursements	<u>2,182</u>	-	-	<u>6,440</u>	<u>54</u>	<u>(8,755)</u>	<u>105,474</u>
Cash and investments - ending	<u>\$ 12,116</u>	<u>\$ 3,763</u>	<u>\$ 20,000</u>	<u>\$ 6,440</u>	<u>\$ 54</u>	<u>\$ (8,755)</u>	<u>\$ 10,798,556</u>

RUSH COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2015

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 263,666</u>	<u>\$ -</u>

RUSH COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Public Finance.com Inc.	Equipment Lease	\$ 135,763	2/9/2015	2/9/2022
Total of annual lease payments		<u>\$ 135,763</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Notes and loans payable	Blount/Fletcher Reconstruction Drain	\$ 18,616	\$ 7,784
Notes and loans payable	James Lawless Reconstruction Drain	18,989	7,940
Notes and loans payable	Wm T Moore Reconstruction Drain	<u>25,322</u>	<u>10,524</u>
Total governmental activities		<u>62,927</u>	<u>26,248</u>
Totals		<u>\$ 62,927</u>	<u>\$ 26,248</u>

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RUSH 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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 162,000
Buildings	7,030,052
Improvements other than buildings	68,573
Machinery, equipment, and vehicles	<u>5,064,240</u>
Total governmental activities	<u>12,324,865</u>
Total capital assets	<u>\$ 12,324,865</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/>.