

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

SULLIVAN COUNTY, INDIANA

January 1, 2014 to December 31, 2015



**FILED**  
04/10/2017



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Brenda S. Howard	01-01-11 to 12-31-18
County Treasurer	Beth E. Swalls Janna J. Johnson	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Peggy Goodman	01-01-11 to 12-31-18
County Sheriff	Bryan L. Kinnett Clark Cottom	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Recorder	Shelly Hiatt Paris	01-01-11 to 12-31-18
President of the Board of County Commissioners	Ray McCammon Robert A. Davis	01-01-14 to 12-31-16 01-01-17 to 12-31-17
President of the County Council	Duane Wampler	01-01-14 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF SULLIVAN COUNTY, INDIANA

We have examined the accompanying financial statement of Sullivan 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 and Schedule of Leases and Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

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

February 28, 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.

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SULLIVAN 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
General	\$ 2,301,091	\$ 6,437,052	\$ 6,287,762	\$ 2,450,381	\$ 6,682,581	\$ 6,482,391	\$ 2,650,571
Accident Report	11,088	295	4,945	6,438	935	2,654	4,719
Aviation	66,433	114,236	106,932	73,737	148,615	123,610	98,742
Superior Court Bail Bond	39,148	5,174	9,848	34,474	4,531	6,794	32,211
County Cedit	658,988	626,518	636,402	649,104	619,326	684,048	584,382
City & Town Court Costs	10,817	6,001	-	16,818	6,428	-	23,246
Clerk Record Perpetuation	18,666	9,055	6,000	21,721	9,935	10,751	20,905
Congressional School Interest	9,825	-	299	9,526	-	627	8,899
Congressional School Principal	15,869	-	-	15,869	-	-	15,869
Tourism	92,201	50,876	28,660	114,417	53,017	24,123	143,311
Sales Disclosure - County Share	11,153	2,553	3,570	10,136	2,678	5	12,809
20.205 Cumulative Bridge	517,960	436,134	509,239	444,855	488,719	651,757	281,817
Corp. Cum'l. Capital Development	718	6,724	6,724	718	-	-	718
Drug Free Community	8,512	13,197	16,866	4,843	12,646	6,867	10,622
Ambulance	87,417	829,128	838,947	77,598	873,184	841,155	109,627
LEPC/Emerg. Plan./Right to Know	14,463	3,814	10,797	7,480	3,703	3,564	7,619
Enhanced Access - Recorder	3,737	1,919	-	5,656	145	-	5,801
Firearm's Training	34,554	7,920	17,532	24,942	8,790	18,438	15,294
Health	38,633	110,039	115,807	32,865	112,639	110,951	34,553
County ID Protection Fund	51,303	1,996	-	53,299	1,502	-	54,801
Local Health Maintenance	81,880	41,584	20,992	102,472	33,139	41,194	94,417
Local Road & Street	60,345	283,015	245,665	97,695	253,630	180,975	170,350
County Misdemeanant	46,286	13,898	1,422	58,762	13,552	-	72,314
Highway	1,095,825	3,341,151	3,165,314	1,271,662	4,087,567	3,348,399	2,010,830
Park Non Reverting Operating	182,015	69,689	52,191	199,513	69,087	108,184	160,416
Rainy Day Fund	824,706	56,670	223,442	657,934	79,172	-	737,106
2015 Reassessment	58,225	205,385	205,838	57,772	202,415	149,548	110,639
Recorder Perpetuation	86,655	31,037	23,323	94,369	27,191	34,644	86,916
Supplemental Public Defender	71,460	-	-	71,460	-	-	71,460
Surplus Tax	54,469	86,182	64,533	76,118	10,138	46,900	39,356
Surveyor Perpetuation	19,247	5,085	-	24,332	4,410	-	28,742
Tax Sale Redemption	763	56,280	43,121	13,922	59,876	32,646	41,152
IN Local Health Dept Trust Fun	92,379	8,445	-	100,824	16,889	-	117,713
Vehicle Inspection	8,256	-	-	8,256	-	-	8,256
CASA Court App Sp Advocate	1	-	-	1	-	-	1
Park & Recreation	467,895	980,428	883,902	564,421	984,753	978,531	570,643
SC Statewide 911	457,740	304,667	213,331	549,076	274,857	223,851	600,082
Adult Probation Services	57,204	27,341	39,685	44,860	22,832	41,456	26,236
Juvenile Probation Service	9,771	2,926	3,030	9,667	2,620	2,891	9,396
Probation Administration Fee	51,186	14,485	-	65,671	14,181	-	79,852
County User Fee - Road Closure	27,000	-	-	27,000	-	-	27,000
E W House	-	1,391	1,391	-	-	-	-
300 North TIF Area Allocation	-	-	-	-	38,908	-	38,908
Payroll	37,119	1,353,230	1,351,948	38,401	1,404,724	1,391,003	52,122
Payroll Withholding Insurance	3,099,074	3,195,531	4,146,878	2,147,727	3,789,331	3,865,746	2,071,312
Police Pension Trust Fund	7,489	14,584	13,568	8,505	20,268	8,505	20,268
Settlement Fund	512	21,625,641	21,626,153	-	22,298,311	22,298,311	-
Wheel Tax	-	92,809	87,973	4,836	78,356	87,223	(4,031)
Surtax	-	286,644	262,166	24,478	276,125	302,907	(2,304)

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

SULLIVAN 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
Commercial Vehicle Excise CVET	-	110,394	110,394	-	123,976	123,976	-
Shelburn Sewer Liens	1,560	657	2,217	-	-	-	-
Financial Institution	-	119,808	119,808	-	127,040	127,040	-
HEA 1001 STATE HSC 2008 DISTR	8,444	-	8,444	-	-	-	-
Homestead Credit Rebate	53	-	-	53	-	-	53
State Fines & Forfeitures	1,368	3,756	3,356	1,768	7,070	3,092	5,746
Infraction Judgements	3,434	20,725	18,714	5,445	24,188	27,783	1,850
Overweight Vehicle Fines	664	2,653	3,317	-	4,829	4,329	500
Special Death Benefits	-	2,835	2,600	235	800	970	65
Sales Disclosure - State Share	590	2,553	2,588	555	2,678	2,888	345
Coroner Perpetuation	368	1,960	2,078	250	2,034	2,140	144
Mortgage Fee / State	393	1,385	1,435	343	1,288	1,505	126
20.602 Operation Pull Over	137	-	-	137	-	-	137
Child Restraint Violation	25	250	225	50	300	350	-
Inheritance Tax	26,148	165,958	26,187	165,919	2,966	168,875	10
Education Plate	188	225	150	263	188	263	188
Riverboat Revenue Sharing	-	127,216	127,216	-	127,216	127,216	-
Cedit Distribution	505	1,069,807	1,070,312	-	1,085,703	1,085,703	-
93.563 ARRA Prosecutor IV-D Incentive	793	-	-	793	-	-	793
93.563 County IV-D Incentive	36,084	9,189	-	45,273	8,600	-	53,873
93.563 Prosecu IV-D Prior10/99	9,842	-	-	9,842	-	-	9,842
93.563 Prosec. IV-D POST 10/99	98,342	13,842	6,325	105,859	12,943	14,657	104,145
93.563 Clerk IV-D POST 10/99	12,874	9,189	7,462	14,601	8,600	10,774	12,427
After Settlement Fund	211,031	554,700	211,031	554,700	535,571	554,700	535,571
SC Sheriff Dept Inmate Trust Fund	4,760	64,366	63,160	5,966	102,381	103,988	4,359
SC Sheriff Dept Jail Commissary	18,273	79,429	95,765	1,937	133,581	119,756	15,762
Clerk Trust	225,196	1,271,699	1,232,191	264,704	1,312,357	1,345,869	231,192
Landfill Post Closure Trust	430,808	5,721	-	436,529	-	-	436,529
Clerk Support	1,414	341,575	340,125	2,864	444,099	443,690	3,273
Clerk D1031189	121,795	-	-	121,795	-	-	121,795
Clerk D112PL524	100,000	103	100,103	-	-	-	-
Sex & Violent Offender Fund	9,350	2,000	2,166	9,184	2,155	428	10,911
Highway 54	941,628	-	-	941,628	11,926	-	953,554
Extension Relocation Donation	200	-	-	200	-	-	200
Utility Easement Fee	5,077	-	-	5,077	-	-	5,077
Commissioners Deed Sale	10,005	20,409	-	30,414	-	-	30,414
Commissioner Cert Sale 2012	15,513	1,667	1,254	15,926	-	-	15,926
Pre-Trial Diversion	519	10,925	3,579	7,865	11,770	3,229	16,406
Hymera Sewer Liens & Fees	62	169	231	-	-	-	-
Jury Fees	23,597	2,426	-	26,023	2,986	-	29,009
Sullivan Nuisance Liens & Fees	621	30	-	651	-	-	651
Law Enforcement Continue Ed	2,225	-	-	2,225	-	-	2,225
User fee	64,125	3,241	1,232	66,134	3,771	1,776	68,129
Utilities Fee - Mines	147,506	125,900	-	273,406	20,880	-	294,286
Gill Township Levee	-	139,377	139,377	-	-	-	-
Island Levee	-	30,877	30,877	-	-	-	-
J W Adams	-	141	141	-	-	-	-
Niblack Levee Repair	-	2,331	2,331	-	-	-	-
Niblack Maintenance	-	1,522	1,522	-	-	-	-
Aviation Donation	1,152	1,963	1,539	1,576	713	516	1,773

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

SULLIVAN 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
Veteran Van Donation	-	-	-	-	266	-	266
Ambulance Donation Fund	3,308	-	-	3,308	-	-	3,308
Cemetery Commiss. Donation Fund	50	-	-	50	-	-	50
Park & Lake Donation	-	-	-	-	4,620	-	4,620
Sheriff Donation Fund	-	-	-	-	1,679	-	1,679
Allocation Fund	113,284	146,350	13,542	246,092	109,103	34,112	321,083
Common School	3,008	-	-	3,008	-	-	3,008
Infraction Deferral	6,068	44,332	31,880	18,520	50,080	35,392	33,208
2010 Tax Sale Surplus	24,966	-	-	24,966	-	-	24,966
2012 Tax Sale Surplus	58,554	643	33,869	25,328	-	762	24,566
48 Road Utility Agreement	125,900	-	125,900	-	-	-	-
2013 Tax Sale Surplus	54,138	-	22,654	31,484	114,939	12,755	133,668
2014 Tax Sale Oct 8 2014	-	66,841	5,586	61,255	-	57,907	3,348
2011 Tax Sale Surplus	18,924	-	-	18,924	-	-	18,924
Redevelopment Commission	3,112	-	1,004	2,108	2,500	1,401	3,207
Law Enforcement Fund	102,444	1,651	11,154	92,941	704	6,704	86,941
16.575 VOCA Victims Assit. Fund	(8,045)	29,281	29,844	(8,608)	29,281	31,158	(10,485)
Transportation	4,380	-	-	4,380	-	-	4,380
Co. Comm. EMA -Radio Fund	8,590	18,535	-	27,125	-	-	27,125
ADR	-	10,451	877	9,574	480	1,165	8,889
Elected Official Training DOT	4,493	1,996	-	6,489	2,173	225	8,437
Aviation Construction	23,777	126,129	136,356	13,550	52,788	56,497	9,841
U.S. Specialty Ins. Co. Fund	1,798	-	-	1,798	-	1,157	641
Aviation NonReverting ramp fee	-	3,370	-	-	13,231	14,000	2,601
Inmate Housing	-	-	-	-	67,900	55,101	12,799
Circuit Court Bail Bond	13,054	4,191	10,604	6,641	4,224	-	10,865
Sale of County Owned Property	25,162	-	-	25,162	-	-	25,162
Regional Service Council Fund	975	7,500	8,460	15	-	814	(799)
Family Court Project Grant	209	10,000	10,605	(396)	-	-	(396)
SC Drug & Alcohol Edu. Fund	245	2,000	1,970	275	-	-	275
Smithville Grant - Court	23,000	-	23,000	-	-	-	-
Grant Com Emer Man Planning	1,016	-	-	1,016	-	-	1,016
Com Emer Response Team Sub	2,531	-	-	2,531	-	-	2,531
Election Non Reverting Sec 102	1,194	-	-	1,194	-	-	1,194
Grant Homeland Security	109	22,872	-	22,981	72,714	48,790	46,905
Grant Energy Area 2 (Round 1)	3,315	-	-	3,315	-	-	3,315
Grant-Juvenile Alcol est 4/14	-	700	727	(27)	700	-	673
Aviation Rotary	46,843	110,412	88,710	68,545	67,767	81,004	55,308
93.069 Grant H1-N1	7,019	-	-	7,019	-	7,019	-
Drug Interdiction Fund	8,980	-	-	8,980	1,540	4,383	6,137
Grant Methamphetamine Mini	1,496	-	-	1,496	-	-	1,496
Grant Pandemic Assessment	1,889	-	-	1,889	-	-	1,889
93.074 Grant BioTerr Prep/Res	5,146	15,000	5,000	15,146	18,477	18,858	14,765
Sullivan Co Community Foundation	365	-	-	365	-	-	365
Grant Indiana Youth Aviation	1,500	-	-	1,500	-	-	1,500
Community Corrections - Grant	3,933	150,711	159,730	(5,086)	165,668	205,959	(45,377)
Comm. Corr. Project Income	1	52,974	51,480	1,495	49,180	37,920	12,755
Comm. Corr. - CTP	10,010	6,525	-	16,535	11,125	-	27,660
<b>Totals</b>	<b>\$ 14,133,488</b>	<b>\$ 45,916,166</b>	<b>\$ 45,788,600</b>	<b>\$ 14,261,054</b>	<b>\$ 48,055,454</b>	<b>\$ 47,099,245</b>	<b>\$ 15,217,263</b>

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

SULLIVAN 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.

SULLIVAN 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.

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.

SULLIVAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*F. Interfund Transfers*

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

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

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

SULLIVAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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. 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.

*B. 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

SULLIVAN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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 uncorrected errors and grant funds that were not reimbursed for expenditures at December 31, 2014 and 2015.

**Note 8. Combined Funds**

Funds related to tax sales are reported individually in the current financial statement, but were combined into one fund for the prior financial statement. Funds related to tax settlement are combined and reported as one fund in the current financial statement, but were reported individually in the prior financial statement.

#### 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.

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

	General	Accident Report	Aviation	Superior Court Bail Bond	County Cedit	City & Town Court Costs	Clerk Record Perpetuation	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 2,301,091	\$ 11,088	\$ 66,433	\$ 39,148	\$ 658,988	\$ 10,817	\$ 18,666	\$ 9,825	\$ 15,869
Receipts:									
Taxes	5,327,250	-	68,185	-	626,518	-	-	-	-
Licenses and permits	743	-	-	-	-	-	-	-	-
Intergovernmental receipts	426,672	-	5,463	-	-	-	-	-	-
Charges for services	133,865	295	3,275	-	-	-	-	-	-
Fines and forfeits	77,086	-	36,253	5,174	-	6,001	9,055	-	-
Other receipts	471,436	-	1,060	-	-	-	-	-	-
Total receipts	<u>6,437,052</u>	<u>295</u>	<u>114,236</u>	<u>5,174</u>	<u>626,518</u>	<u>6,001</u>	<u>9,055</u>	<u>-</u>	<u>-</u>
Disbursements:									
Personal services	4,279,746	-	46,117	-	18,535	-	-	-	-
Supplies	450,358	-	2,569	-	513,697	-	-	-	-
Other services and charges	1,300,121	-	58,246	-	7,762	-	6,000	-	-
Capital outlay	122,092	-	-	-	96	-	-	-	-
Other disbursements	135,445	4,945	-	9,848	96,312	-	-	299	-
Total disbursements	<u>6,287,762</u>	<u>4,945</u>	<u>106,932</u>	<u>9,848</u>	<u>636,402</u>	<u>-</u>	<u>6,000</u>	<u>299</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>149,290</u>	<u>(4,650)</u>	<u>7,304</u>	<u>(4,674)</u>	<u>(9,884)</u>	<u>6,001</u>	<u>3,055</u>	<u>(299)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,450,381</u>	<u>\$ 6,438</u>	<u>\$ 73,737</u>	<u>\$ 34,474</u>	<u>\$ 649,104</u>	<u>\$ 16,818</u>	<u>\$ 21,721</u>	<u>\$ 9,526</u>	<u>\$ 15,869</u>

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

	Tourism	Sales Disclosure - County Share	20.205 Cumulative Bridge	Corp. Cum'l. Capital Development	Drug Free Community	Ambulance	LEPC/Emerg. Plan./Right to Know	Enhanced Access - Recorder	Firearm's Training
Cash and investments - beginning	\$ 92,201	\$ 11,153	\$ 517,960	\$ 718	\$ 8,512	\$ 87,417	\$ 14,463	\$ 3,737	\$ 34,554
Receipts:									
Taxes	49,788	-	338,046	5,979	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	27,082	745	-	-	-	-	-
Charges for services	-	-	-	-	-	483,479	-	-	-
Fines and forfeits	-	2,553	-	-	13,197	284,025	-	1,919	7,920
Other receipts	1,088	-	71,006	-	-	61,624	3,814	-	-
Total receipts	50,876	2,553	436,134	6,724	13,197	829,128	3,814	1,919	7,920
Disbursements:									
Personal services	4,136	-	85,714	-	-	588,133	-	-	-
Supplies	-	-	200,569	-	-	130,517	-	-	-
Other services and charges	23,486	-	-	-	-	71,590	-	-	-
Capital outlay	-	-	222,956	-	-	45,720	-	-	-
Other disbursements	1,038	3,570	-	6,724	16,866	2,987	10,797	-	17,532
Total disbursements	28,660	3,570	509,239	6,724	16,866	838,947	10,797	-	17,532
Excess (deficiency) of receipts over disbursements	22,216	(1,017)	(73,105)	-	(3,669)	(9,819)	(6,983)	1,919	(9,612)
Cash and investments - ending	\$ 114,417	\$ 10,136	\$ 444,855	\$ 718	\$ 4,843	\$ 77,598	\$ 7,480	\$ 5,656	\$ 24,942

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

	Health	County ID Protection Fund	Local Health Maintenance	Local Road & Street	County Misdemeanant	Highway	Park Non Reverting Operating	Rainy Day Fund	2015 Reassessment
Cash and investments - beginning	\$ 38,633	\$ 51,303	\$ 81,880	\$ 60,345	\$ 46,286	\$ 1,095,825	\$ 182,015	\$ 824,706	\$ 58,225
Receipts:									
Taxes	83,551	-	-	-	-	309,286	-	-	190,151
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	6,694	-	-	175,121	-	2,945,399	-	-	15,234
Charges for services	18,749	-	41,584	-	-	20,000	500	-	-
Fines and forfeits	-	1,996	-	-	-	-	68,961	-	-
Other receipts	1,045	-	-	107,894	13,898	66,466	228	56,670	-
Total receipts	110,039	1,996	41,584	283,015	13,898	3,341,151	69,689	56,670	205,385
Disbursements:									
Personal services	94,134	-	20,992	-	-	1,420,133	-	-	3,918
Supplies	11,960	-	-	245,665	-	875,938	39,158	-	600
Other services and charges	9,713	-	-	-	1,310	402,498	-	14,260	201,320
Capital outlay	-	-	-	-	112	466,745	-	14,415	-
Other disbursements	-	-	-	-	-	-	13,033	194,767	-
Total disbursements	115,807	-	20,992	245,665	1,422	3,165,314	52,191	223,442	205,838
Excess (deficiency) of receipts over disbursements	(5,768)	1,996	20,592	37,350	12,476	175,837	17,498	(166,772)	(453)
Cash and investments - ending	\$ 32,865	\$ 53,299	\$ 102,472	\$ 97,695	\$ 58,762	\$ 1,271,662	\$ 199,513	\$ 657,934	\$ 57,772

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

	Recorder Perpetuation	Supplemental Public Defender	Surplus Tax	Surveyor Perpetuation	Tax Sale Redemption	IN Local Health Dept Trust Fun	Vehicle Inspection	CASA Court App Sp Advocate	Park & Recreation
Cash and investments - beginning	\$ 86,655	\$ 71,460	\$ 54,469	\$ 19,247	\$ 763	\$ 92,379	\$ 8,256	\$ 1	\$ 467,895
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	8,445	-	-	968,083
Fines and forfeits	30,705	-	86,090	5,085	-	-	-	-	70
Other receipts	332	-	92	-	56,280	-	-	-	12,275
Total receipts	31,037	-	86,182	5,085	56,280	8,445	-	-	980,428
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	504,021
Supplies	-	-	-	-	-	-	-	-	64,130
Other services and charges	-	-	-	-	-	-	-	-	288,319
Capital outlay	-	-	-	-	-	-	-	-	27,229
Other disbursements	23,323	-	64,533	-	43,121	-	-	-	203
Total disbursements	23,323	-	64,533	-	43,121	-	-	-	883,902
Excess (deficiency) of receipts over disbursements	7,714	-	21,649	5,085	13,159	8,445	-	-	96,526
Cash and investments - ending	\$ 94,369	\$ 71,460	\$ 76,118	\$ 24,332	\$ 13,922	\$ 100,824	\$ 8,256	\$ 1	\$ 564,421

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

	SC Statewide 911	Adult Probation Services	Juvenile Probation Service	Probation Administration Fee	County User Fee - Road Closure	E W House	300 North TIF Area Allocation	Payroll	Payroll Withholding Insurance
Cash and investments - beginning	\$ 457,740	\$ 57,204	\$ 9,771	\$ 51,186	\$ 27,000	\$ -	\$ -	\$ 37,119	\$ 3,099,074
Receipts:									
Taxes	-	-	-	-	-	1,391	-	16,684	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	304,667	27,297	2,926	14,475	-	-	-	-	-
Other receipts	-	44	-	10	-	-	-	1,336,546	3,195,531
Total receipts	304,667	27,341	2,926	14,485	-	1,391	-	1,353,230	3,195,531
Disbursements:									
Personal services	132,055	21,508	-	-	-	-	-	615,447	-
Supplies	-	8,311	1,439	-	-	-	-	-	-
Other services and charges	81,133	5,867	1,591	-	-	-	-	6,232	-
Capital outlay	143	3,999	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,391	-	730,269	4,146,878
Total disbursements	213,331	39,685	3,030	-	-	1,391	-	1,351,948	4,146,878
Excess (deficiency) of receipts over disbursements	91,336	(12,344)	(104)	14,485	-	-	-	1,282	(951,347)
Cash and investments - ending	\$ 549,076	\$ 44,860	\$ 9,667	\$ 65,671	\$ 27,000	\$ -	\$ -	\$ 38,401	\$ 2,147,727

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

	Police Pension Trust Fund	Settlement Fund	Wheel Tax	Surtax	Commercial Vehicle Excise CVET	Shelburn Sewer Liens	Financial Institution	HEA 1001 STATE HSC 2008 DISTR	Homestead Credit Rebate
Cash and investments - beginning	\$ 7,489	\$ 512	\$ -	\$ -	\$ -	\$ 1,560	\$ -	\$ 8,444	\$ 53
Receipts:									
Taxes	-	20,775,400	92,809	286,644	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	784,059	-	-	-	-	119,808	-	-
Charges for services	-	-	-	-	110,394	-	-	-	-
Fines and forfeits	14,584	64,520	-	-	-	657	-	-	-
Other receipts	-	1,662	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>14,584</b>	<b>21,625,641</b>	<b>92,809</b>	<b>286,644</b>	<b>110,394</b>	<b>657</b>	<b>119,808</b>	<b>-</b>	<b>-</b>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	13,568	21,626,153	87,973	262,166	110,394	2,217	119,808	8,444	-
<b>Total disbursements</b>	<b>13,568</b>	<b>21,626,153</b>	<b>87,973</b>	<b>262,166</b>	<b>110,394</b>	<b>2,217</b>	<b>119,808</b>	<b>8,444</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	1,016	(512)	4,836	24,478	-	(1,560)	-	(8,444)	-
Cash and investments - ending	\$ 8,505	\$ -	\$ 4,836	\$ 24,478	\$ -	\$ -	\$ -	\$ -	\$ 53

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

	State Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefits	Sales Disclosure - State Share	Coroner Perpetuation	Mortgage Fee / State	20.602 Operation Pull Over	Child Restraint Violation
Cash and investments - beginning	\$ 1,368	\$ 3,434	\$ 664	\$ -	\$ 590	\$ 368	\$ 393	\$ 137	\$ 25
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	3,756	20,725	2,653	2,835	2,553	1,960	1,385	-	250
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>3,756</u>	<u>20,725</u>	<u>2,653</u>	<u>2,835</u>	<u>2,553</u>	<u>1,960</u>	<u>1,385</u>	<u>-</u>	<u>250</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	3,356	18,714	3,317	2,600	2,588	2,078	1,435	-	225
Total disbursements	<u>3,356</u>	<u>18,714</u>	<u>3,317</u>	<u>2,600</u>	<u>2,588</u>	<u>2,078</u>	<u>1,435</u>	<u>-</u>	<u>225</u>
Excess (deficiency) of receipts over disbursements	<u>400</u>	<u>2,011</u>	<u>(664)</u>	<u>235</u>	<u>(35)</u>	<u>(118)</u>	<u>(50)</u>	<u>-</u>	<u>25</u>
Cash and investments - ending	<u>\$ 1,768</u>	<u>\$ 5,445</u>	<u>\$ -</u>	<u>\$ 235</u>	<u>\$ 555</u>	<u>\$ 250</u>	<u>\$ 343</u>	<u>\$ 137</u>	<u>\$ 50</u>

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

	Inheritance Tax	Education Plate	Riverboat Revenue Sharing	Cedit Distribution	93.563 ARRA Prosecutor IV-D Incentive	93.563 County IV-D Incentive	93.563 Prosecu IV-D Prior10/99	93.563 Prosec. IV-D POST 10/99	93.563 Clerk IV-D POST 10/99
Cash and investments - beginning	\$ 26,148	\$ 188	\$ -	\$ 505	\$ 793	\$ 36,084	\$ 9,842	\$ 98,342	\$ 12,874
Receipts:									
Taxes	-	-	-	1,069,807	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	225	127,216	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	165,958	-	-	-	-	9,189	-	13,842	9,189
Total receipts	165,958	225	127,216	1,069,807	-	9,189	-	13,842	9,189
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	26,187	150	127,216	1,070,312	-	-	-	6,325	7,462
Total disbursements	26,187	150	127,216	1,070,312	-	-	-	6,325	7,462
Excess (deficiency) of receipts over disbursements	139,771	75	-	(505)	-	9,189	-	7,517	1,727
Cash and investments - ending	\$ 165,919	\$ 263	\$ -	\$ -	\$ 793	\$ 45,273	\$ 9,842	\$ 105,859	\$ 14,601

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

	After Settlement Fund	SC Sheriff Dept Inmate Trust Fund	SC Sheriff Dept Jail Commissary	Clerk Trust	Landfill Post Closure Trust	Clerk Support	Clerk D1031189	Clerk D112PL524	Sex & Violent Offender Fund
Cash and investments - beginning	\$ 211,031	\$ 4,760	\$ 18,273	\$ 225,196	\$ 430,808	\$ 1,414	\$ 121,795	\$ 100,000	\$ 9,350
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	2,000
Other receipts	554,700	64,366	79,429	1,271,699	5,721	341,575	-	103	-
Total receipts	554,700	64,366	79,429	1,271,699	5,721	341,575	-	103	2,000
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	211,031	63,160	95,765	1,232,191	-	340,125	-	100,103	2,166
Total disbursements	211,031	63,160	95,765	1,232,191	-	340,125	-	100,103	2,166
Excess (deficiency) of receipts over disbursements	343,669	1,206	(16,336)	39,508	5,721	1,450	-	(100,000)	(166)
Cash and investments - ending	\$ 554,700	\$ 5,966	\$ 1,937	\$ 264,704	\$ 436,529	\$ 2,864	\$ 121,795	\$ -	\$ 9,184

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

	Highway 54	Extension Relocation Donation	Utility Easement Fee	Commissioners Deed Sale	Commissioner Cert Sale 2012	Pre-Trial Diversion	Hymera Sewer Liens & Fees	Jury Fees	Sullivan Nuisance Liens & Fees
Cash and investments - beginning	\$ 941,628	\$ 200	\$ 5,077	\$ 10,005	\$ 15,513	\$ 519	\$ 62	\$ 23,597	\$ 621
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	10,925	169	2,284	30
Other receipts	-	-	-	20,409	1,667	-	-	142	-
Total receipts	-	-	-	20,409	1,667	10,925	169	2,426	30
Disbursements:									
Personal services	-	-	-	-	-	3,229	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	350	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,254	-	231	-	-
Total disbursements	-	-	-	-	1,254	3,579	231	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	20,409	413	7,346	(62)	2,426	30
Cash and investments - ending	\$ 941,628	\$ 200	\$ 5,077	\$ 30,414	\$ 15,926	\$ 7,865	\$ -	\$ 26,023	\$ 651

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

	Law Enforcement Continue Ed	User fee	Utilities Fee - Mines	Gill Township Levee	Island Levee	J W Adams	Niblack Levee Repair	Niblack Maintenance	Aviation Donation
Cash and investments - beginning	\$ 2,225	\$ 64,125	\$ 147,506	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,152
Receipts:									
Taxes	-	-	-	139,377	30,877	141	2,331	1,522	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	3,241	-	-	-	-	-	-	-
Other receipts	-	-	125,900	-	-	-	-	-	1,963
Total receipts	-	3,241	125,900	139,377	30,877	141	2,331	1,522	1,963
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	1,232	-	139,377	30,877	141	2,331	1,522	1,539
Total disbursements	-	1,232	-	139,377	30,877	141	2,331	1,522	1,539
Excess (deficiency) of receipts over disbursements	-	2,009	125,900	-	-	-	-	-	424
Cash and investments - ending	\$ 2,225	\$ 66,134	\$ 273,406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,576

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

	Veteran Van Donation	Ambulance Donation Fund	Cemetery Commiss. Donation Fund	Park & Lake Donation	Sheriff Donation Fund	Allocation Fund	Common School	Infraction Deferral	2010 Tax Sale Surplus
Cash and investments - beginning	\$ -	\$ 3,308	\$ 50	\$ -	\$ -	\$ 113,284	\$ 3,008	\$ 6,068	\$ 24,966
Receipts:									
Taxes	-	-	-	-	-	146,350	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	28,707	-
Other receipts	-	-	-	-	-	-	-	15,625	-
Total receipts	-	-	-	-	-	146,350	-	44,332	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	30,742	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	1,138	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	13,542	-	-	-
Total disbursements	-	-	-	-	-	13,542	-	31,880	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	132,808	-	12,452	-
Cash and investments - ending	\$ -	\$ 3,308	\$ 50	\$ -	\$ -	\$ 246,092	\$ 3,008	\$ 18,520	\$ 24,966

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

	2012 Tax Sale Surplus	48 Road Utility Agreement	2013 Tax Sale Surplus	2014 Tax Sale Oct 8 2014	2011 Tax Sale Surplus	Redevelopment Commission	Law Enforcement Fund	16.575 VOCA Victims Assit. Fund	Transportation
Cash and investments - beginning	\$ 58,554	\$ 125,900	\$ 54,138	\$ -	\$ 18,924	\$ 3,112	\$ 102,444	\$ (8,045)	\$ 4,380
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	29,281	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	643	-	-	66,841	-	-	1,651	-	-
Total receipts	643	-	-	66,841	-	-	1,651	29,281	-
Disbursements:									
Personal services	-	-	-	-	-	-	603	29,844	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,004	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	33,869	125,900	22,654	5,586	-	-	10,551	-	-
Total disbursements	33,869	125,900	22,654	5,586	-	1,004	11,154	29,844	-
Excess (deficiency) of receipts over disbursements	(33,226)	(125,900)	(22,654)	61,255	-	(1,004)	(9,503)	(563)	-
Cash and investments - ending	\$ 25,328	\$ -	\$ 31,484	\$ 61,255	\$ 18,924	\$ 2,108	\$ 92,941	\$ (8,608)	\$ 4,380

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

	Co. Comm. EMA -Radio Fund	ADR	Elected Official Training DOT	Aviation Construction	U.S. Specialty Ins. Co. Fund	Aviation NonReverting ramp fee	Inmate Housing	Circuit Court Bail Bond
Cash and investments - beginning	\$ 8,590	\$ -	\$ 4,493	\$ 23,777	\$ 1,798	\$ -	\$ -	\$ 13,054
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	4,648	1,996	-	-	-	-	4,191
Other receipts	18,535	5,803	-	126,129	-	3,370	-	-
Total receipts	18,535	10,451	1,996	126,129	-	3,370	-	4,191
Disbursements:								
Personal services	-	475	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	402	-	136,356	-	-	-	10,604
Total disbursements	-	877	-	136,356	-	-	-	10,604
Excess (deficiency) of receipts over disbursements	18,535	9,574	1,996	(10,227)	-	3,370	-	(6,413)
Cash and investments - ending	\$ 27,125	\$ 9,574	\$ 6,489	\$ 13,550	\$ 1,798	\$ 3,370	\$ -	\$ 6,641

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

	Sale of County Owned Property	Regional Service Council Fund	Family Court Project Grant	SC Drug & Alcohol Edu. Fund	Smithville Grant - Court	Grant Com Emer Man Planning	Com Emer Response Team Sub	Election Non Reverting Sec 102
Cash and investments - beginning	\$ 25,162	\$ 975	\$ 209	\$ 245	\$ 23,000	\$ 1,016	\$ 2,531	\$ 1,194
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	7,500	10,000	2,000	-	-	-	-
Total receipts	-	7,500	10,000	2,000	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	8,460	10,605	1,970	23,000	-	-	-
Total disbursements	-	8,460	10,605	1,970	23,000	-	-	-
Excess (deficiency) of receipts over disbursements	-	(960)	(605)	30	(23,000)	-	-	-
Cash and investments - ending	\$ 25,162	\$ 15	\$ (396)	\$ 275	\$ -	\$ 1,016	\$ 2,531	\$ 1,194

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

	Grant Homeland Security	Grant Energy Area 2 (Round 1)	Grant-Juvenile Alcol est 4/14	Aviation Rotary	93.069 Grant H1-N1	Drug Interdiction Fund	Grant Methamphetamine Mini	Grant Pandemic Assessment
Cash and investments - beginning	\$ 109	\$ 3,315	\$ -	\$ 46,843	\$ 7,019	\$ 8,980	\$ 1,496	\$ 1,889
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	110,412	-	-	-	-
Other receipts	22,872	-	700	-	-	-	-	-
Total receipts	<u>22,872</u>	<u>-</u>	<u>700</u>	<u>110,412</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	727	88,710	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>727</u>	<u>88,710</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>22,872</u>	<u>-</u>	<u>(27)</u>	<u>21,702</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 22,981</u>	<u>\$ 3,315</u>	<u>\$ (27)</u>	<u>\$ 68,545</u>	<u>\$ 7,019</u>	<u>\$ 8,980</u>	<u>\$ 1,496</u>	<u>\$ 1,889</u>

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

	93.074 Grant BioTerra Prep/Res	Sullivan Co Community Foundation	Grant Indiana Youth Aviation	Community Corrections - Grant	Comm. Corr. Project Income	Comm. Corr. - CTP	Totals
Cash and investments - beginning	\$ 5,146	\$ 365	\$ 1,500	\$ 3,933	\$ 1	\$ 10,010	\$ 14,133,488
Receipts:							
Taxes	-	-	-	-	-	-	29,562,087
Licenses and permits	-	-	-	-	-	-	743
Intergovernmental receipts	-	-	-	-	-	-	4,506,277
Charges for services	15,000	-	-	-	-	-	1,960,391
Fines and forfeits	-	-	-	-	-	-	1,269,936
Other receipts	-	-	-	150,711	52,974	6,525	8,616,732
Total receipts	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>150,711</u>	<u>52,974</u>	<u>6,525</u>	<u>45,916,166</u>
Disbursements:							
Personal services	-	-	-	114,154	14,140	-	8,027,776
Supplies	-	-	-	29,010	14,189	-	2,588,110
Other services and charges	-	-	-	10,385	606	-	2,492,931
Capital outlay	-	-	-	2,580	20,343	-	926,430
Other disbursements	5,000	-	-	3,601	2,202	-	31,753,353
Total disbursements	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>159,730</u>	<u>51,480</u>	<u>-</u>	<u>45,788,600</u>
Excess (deficiency) of receipts over disbursements	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>(9,019)</u>	<u>1,494</u>	<u>6,525</u>	<u>127,566</u>
Cash and investments - ending	<u>\$ 15,146</u>	<u>\$ 365</u>	<u>\$ 1,500</u>	<u>\$ (5,086)</u>	<u>\$ 1,495</u>	<u>\$ 16,535</u>	<u>\$ 14,261,054</u>

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

	General	Accident Report	Aviation	Superior Court Bail Bond	County Cedit	City & Town Court Costs	Clerk Record Perpetuation	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 2,450,381	\$ 6,438	\$ 73,737	\$ 34,474	\$ 649,104	\$ 16,818	\$ 21,721	\$ 9,526	\$ 15,869
Receipts:									
Taxes	5,667,704	-	69,328	-	618,598	-	-	-	-
Licenses and permits	83	-	-	-	-	-	-	-	-
Intergovernmental receipts	427,839	-	5,246	-	-	-	-	-	-
Charges for services	122,327	935	74,041	-	-	-	-	-	-
Fines and forfeits	100,928	-	-	4,531	-	6,428	9,935	-	-
Other receipts	363,700	-	-	-	728	-	-	-	-
Total receipts	6,682,581	935	148,615	4,531	619,326	6,428	9,935	-	-
Disbursements:									
Personal services	4,487,798	-	52,131	-	19,276	-	-	-	-
Supplies	445,667	-	2,262	-	551,775	-	-	-	-
Other services and charges	1,260,067	-	68,881	-	11,549	-	10,751	-	-
Capital outlay	98,886	-	-	-	-	-	-	-	-
Other disbursements	189,973	2,654	336	6,794	101,448	-	-	627	-
Total disbursements	6,482,391	2,654	123,610	6,794	684,048	-	10,751	627	-
Excess (deficiency) of receipts over disbursements	200,190	(1,719)	25,005	(2,263)	(64,722)	6,428	(816)	(627)	-
Cash and investments - ending	\$ 2,650,571	\$ 4,719	\$ 98,742	\$ 32,211	\$ 584,382	\$ 23,246	\$ 20,905	\$ 8,899	\$ 15,869

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

	Tourism	Sales Disclosure - County Share	20.205 Cumulative Bridge	Corp. Cum'l. Capital Development	Drug Free Community	Ambulance	LEPC/Emerg. Plan./Right to Know	Enhanced Access - Recorder	Firearm's Training
Cash and investments - beginning	\$ 114,417	\$ 10,136	\$ 444,855	\$ 718	\$ 4,843	\$ 77,598	\$ 7,480	\$ 5,656	\$ 24,942
Receipts:									
Taxes	52,985	-	348,621	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	26,379	-	-	-	-	-	-
Charges for services	-	350	-	-	-	846,556	-	-	-
Fines and forfeits	-	2,328	-	-	12,646	26,324	-	145	8,790
Other receipts	32	-	113,719	-	-	304	3,703	-	-
Total receipts	53,017	2,678	488,719	-	12,646	873,184	3,703	145	8,790
Disbursements:									
Personal services	4,203	-	120,558	-	-	642,368	-	-	-
Supplies	-	-	299,210	-	-	129,641	-	-	-
Other services and charges	19,920	-	-	-	-	69,146	-	-	-
Capital outlay	-	-	231,989	-	-	-	-	-	-
Other disbursements	-	5	-	-	6,867	-	3,564	-	18,438
Total disbursements	24,123	5	651,757	-	6,867	841,155	3,564	-	18,438
Excess (deficiency) of receipts over disbursements	28,894	2,673	(163,038)	-	5,779	32,029	139	145	(9,648)
Cash and investments - ending	\$ 143,311	\$ 12,809	\$ 281,817	\$ 718	\$ 10,622	\$ 109,627	\$ 7,619	\$ 5,801	\$ 15,294

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

	Health	County ID Protection Fund	Local Health Maintenance	Local Road & Street	County Misdemeanant	Highway	Park Non Reverting Operating	Rainy Day Fund	2015 Reassessment
Cash and investments - beginning	\$ 32,865	\$ 53,299	\$ 102,472	\$ 97,695	\$ 58,762	\$ 1,271,662	\$ 199,513	\$ 657,934	\$ 57,772
Receipts:									
Taxes	88,146	-	-	-	-	363,140	-	-	188,176
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	6,670	-	-	177,899	-	2,927,662	-	-	14,239
Charges for services	17,823	-	33,139	-	-	81,832	-	-	-
Fines and forfeits	-	1,502	-	-	-	-	66,892	-	-
Other receipts	-	-	-	75,731	13,552	714,933	2,195	79,172	-
Total receipts	112,639	1,502	33,139	253,630	13,552	4,087,567	69,087	79,172	202,415
Disbursements:									
Personal services	97,809	-	18,694	-	-	1,632,633	-	-	3,708
Supplies	7,368	-	-	180,975	-	941,763	106,652	-	-
Other services and charges	5,774	-	-	-	-	460,149	-	-	145,840
Capital outlay	-	-	-	-	-	313,854	-	-	-
Other disbursements	-	-	22,500	-	-	-	1,532	-	-
Total disbursements	110,951	-	41,194	180,975	-	3,348,399	108,184	-	149,548
Excess (deficiency) of receipts over disbursements	1,688	1,502	(8,055)	72,655	13,552	739,168	(39,097)	79,172	52,867
Cash and investments - ending	\$ 34,553	\$ 54,801	\$ 94,417	\$ 170,350	\$ 72,314	\$ 2,010,830	\$ 160,416	\$ 737,106	\$ 110,639

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

	Recorder Perpetuation	Supplemental Public Defender	Surplus Tax	Surveyor Perpetuation	Tax Sale Redemption	IN Local Health Dept Trust Fun	Vehicle Inspection	CASA Court App Sp Advocate	Park & Recreation
Cash and investments - beginning	\$ 94,369	\$ 71,460	\$ 76,118	\$ 24,332	\$ 13,922	\$ 100,824	\$ 8,256	\$ 1	\$ 564,421
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	16,889	-	-	978,230
Fines and forfeits	27,191	-	10,094	4,410	-	-	-	-	-
Other receipts	-	-	44	-	59,876	-	-	-	6,523
Total receipts	<u>27,191</u>	<u>-</u>	<u>10,138</u>	<u>4,410</u>	<u>59,876</u>	<u>16,889</u>	<u>-</u>	<u>-</u>	<u>984,753</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	565,734
Supplies	-	-	-	-	-	-	-	-	60,145
Other services and charges	-	-	-	-	-	-	-	-	301,676
Capital outlay	-	-	-	-	-	-	-	-	50,197
Other disbursements	34,644	-	46,900	-	32,646	-	-	-	779
Total disbursements	<u>34,644</u>	<u>-</u>	<u>46,900</u>	<u>-</u>	<u>32,646</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>978,531</u>
Excess (deficiency) of receipts over disbursements	<u>(7,453)</u>	<u>-</u>	<u>(36,762)</u>	<u>4,410</u>	<u>27,230</u>	<u>16,889</u>	<u>-</u>	<u>-</u>	<u>6,222</u>
Cash and investments - ending	<u>\$ 86,916</u>	<u>\$ 71,460</u>	<u>\$ 39,356</u>	<u>\$ 28,742</u>	<u>\$ 41,152</u>	<u>\$ 117,713</u>	<u>\$ 8,256</u>	<u>\$ 1</u>	<u>\$ 570,643</u>

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

	SC Statewide 911	Adult Probation Services	Juvenile Probation Service	Probation Administration Fee	County User Fee - Road Closure	E W House	300 North TIF Area Allocation	Payroll	Payroll Withholding Insurance
Cash and investments - beginning	\$ 549,076	\$ 44,860	\$ 9,667	\$ 65,671	\$ 27,000	\$ -	\$ -	\$ 38,401	\$ 2,147,727
Receipts:									
Taxes	-	-	-	-	-	-	38,908	17,174	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	274,649	22,832	2,620	-	-	-	-	-	-
Other receipts	208	-	-	14,181	-	-	-	1,387,550	3,789,331
Total receipts	274,857	22,832	2,620	14,181	-	-	38,908	1,404,724	3,789,331
Disbursements:									
Personal services	158,208	21,493	-	-	-	-	-	630,016	-
Supplies	211	8,307	1,197	-	-	-	-	-	-
Other services and charges	64,707	8,464	1,694	-	-	-	-	5,231	-
Capital outlay	725	3,192	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	755,756	3,865,746
Total disbursements	223,851	41,456	2,891	-	-	-	-	1,391,003	3,865,746
Excess (deficiency) of receipts over disbursements	51,006	(18,624)	(271)	14,181	-	-	38,908	13,721	(76,415)
Cash and investments - ending	\$ 600,082	\$ 26,236	\$ 9,396	\$ 79,852	\$ 27,000	\$ -	\$ 38,908	\$ 52,122	\$ 2,071,312

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

	Police Pension Trust Fund	Settlement Fund	Wheel Tax	Surtax	Commercial Vehicle Excise CVET	Shelburn Sewer Liens	Financial Institution	HEA 1001 STATE HSC 2008 DISTR	Homestead Credit Rebate
Cash and investments - beginning	\$ 8,505	\$ -	\$ 4,836	\$ 24,478	\$ -	\$ -	\$ -	\$ -	\$ 53
Receipts:									
Taxes	-	22,298,311	78,356	276,125	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	123,976	-	127,040	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	20,268	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>20,268</b>	<b>22,298,311</b>	<b>78,356</b>	<b>276,125</b>	<b>123,976</b>	<b>-</b>	<b>127,040</b>	<b>-</b>	<b>-</b>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	8,505	22,298,311	87,223	302,907	123,976	-	127,040	-	-
<b>Total disbursements</b>	<b>8,505</b>	<b>22,298,311</b>	<b>87,223</b>	<b>302,907</b>	<b>123,976</b>	<b>-</b>	<b>127,040</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	11,763	-	(8,867)	(26,782)	-	-	-	-	-
Cash and investments - ending	\$ 20,268	\$ -	\$ (4,031)	\$ (2,304)	\$ -	\$ -	\$ -	\$ -	\$ 53

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

	State Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefits	Sales Disclosure - State Share	Coroner Perpetuation	Mortgage Fee / State	20.602 Operation Pull Over	Child Restraint Violation
Cash and investments - beginning	\$ 1,768	\$ 5,445	\$ -	\$ 235	\$ 555	\$ 250	\$ 343	\$ 137	\$ 50
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	7,070	24,188	4,829	800	2,678	2,034	1,288	-	300
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	7,070	24,188	4,829	800	2,678	2,034	1,288	-	300
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	3,092	27,783	4,329	970	2,888	2,140	1,505	-	350
Total disbursements	3,092	27,783	4,329	970	2,888	2,140	1,505	-	350
Excess (deficiency) of receipts over disbursements	3,978	(3,595)	500	(170)	(210)	(106)	(217)	-	(50)
Cash and investments - ending	\$ 5,746	\$ 1,850	\$ 500	\$ 65	\$ 345	\$ 144	\$ 126	\$ 137	\$ -

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

	Inheritance Tax	Education Plate	Riverboat Revenue Sharing	Cedit Distribution	93.563 ARRA Prosecutor IV-D Incentive	93.563 County IV-D Incentive	93.563 Prosecu IV-D Prior10/99	93.563 Prosec. IV-D POST 10/99	93.563 Clerk IV-D POST 10/99
Cash and investments - beginning	\$ 165,919	\$ 263	\$ -	\$ -	\$ 793	\$ 45,273	\$ 9,842	\$ 105,859	\$ 14,601
Receipts:									
Taxes	-	-	-	723,802	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	188	-	-	-	1,844	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	1,844
Other receipts	2,966	-	127,216	361,901	-	6,756	-	12,943	6,756
Total receipts	2,966	188	127,216	1,085,703	-	8,600	-	12,943	8,600
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	168,875	263	127,216	1,085,703	-	-	-	14,657	10,774
Total disbursements	168,875	263	127,216	1,085,703	-	-	-	14,657	10,774
Excess (deficiency) of receipts over disbursements	(165,909)	(75)	-	-	-	8,600	-	(1,714)	(2,174)
Cash and investments - ending	\$ 10	\$ 188	\$ -	\$ -	\$ 793	\$ 53,873	\$ 9,842	\$ 104,145	\$ 12,427

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

	After Settlement Fund	SC Sheriff Dept Inmate Trust Fund	SC Sheriff Dept Jail Commissary	Clerk Trust	Landfill Post Closure Trust	Clerk Support	Clerk D1031189	Clerk D112PL524	Sex & Violent Offender Fund
Cash and investments - beginning	\$ 554,700	\$ 5,966	\$ 1,937	\$ 264,704	\$ 436,529	\$ 2,864	\$ 121,795	\$ -	\$ 9,184
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	2,155
Other receipts	535,571	102,381	133,581	1,312,357	-	444,099	-	-	-
Total receipts	535,571	102,381	133,581	1,312,357	-	444,099	-	-	2,155
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	554,700	103,988	119,756	1,345,869	-	443,690	-	-	428
Total disbursements	554,700	103,988	119,756	1,345,869	-	443,690	-	-	428
Excess (deficiency) of receipts over disbursements	(19,129)	(1,607)	13,825	(33,512)	-	409	-	-	1,727
Cash and investments - ending	\$ 535,571	\$ 4,359	\$ 15,762	\$ 231,192	\$ 436,529	\$ 3,273	\$ 121,795	\$ -	\$ 10,911

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

	Highway 54	Extension Relocation Donation	Utility Easement Fee	Commissioners Deed Sale	Commissioner Cert Sale 2012	Pre-Trial Diversion	Hymera Sewer Liens & Fees	Jury Fees	Sullivan Nuisance Liens & Fees
Cash and investments - beginning	\$ 941,628	\$ 200	\$ 5,077	\$ 30,414	\$ 15,926	\$ 7,865	\$ -	\$ 26,023	\$ 651
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	11,770	-	2,970	-
Other receipts	11,926	-	-	-	-	-	-	16	-
Total receipts	11,926	-	-	-	-	11,770	-	2,986	-
Disbursements:									
Personal services	-	-	-	-	-	3,229	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	3,229	-	-	-
Excess (deficiency) of receipts over disbursements	11,926	-	-	-	-	8,541	-	2,986	-
Cash and investments - ending	\$ 953,554	\$ 200	\$ 5,077	\$ 30,414	\$ 15,926	\$ 16,406	\$ -	\$ 29,009	\$ 651

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

	Law Enforcement Continue Ed	User fee	Utilities Fee - Mines	Gill Township Levee	Island Levee	J W Adams	Niblack Levee Repair	Niblack Maintenance	Aviation Donation
Cash and investments - beginning	\$ 2,225	\$ 66,134	\$ 273,406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,576
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	613
Fines and forfeits	-	3,771	-	-	-	-	-	-	-
Other receipts	-	-	20,880	-	-	-	-	-	100
Total receipts	-	3,771	20,880	-	-	-	-	-	713
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	1,776	-	-	-	-	-	-	516
Total disbursements	-	1,776	-	-	-	-	-	-	516
Excess (deficiency) of receipts over disbursements	-	1,995	20,880	-	-	-	-	-	197
Cash and investments - ending	\$ 2,225	\$ 68,129	\$ 294,286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,773

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

	Veteran Van Donation	Ambulance Donation Fund	Cemetery Commiss. Donation Fund	Park & Lake Donation	Sheriff Donation Fund	Allocation Fund	Common School	Infraction Deferral	2010 Tax Sale Surplus
Cash and investments - beginning	\$ -	\$ 3,308	\$ 50	\$ -	\$ -	\$ 246,092	\$ 3,008	\$ 18,520	\$ 24,966
Receipts:									
Taxes	-	-	-	-	-	109,103	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	38,244	-
Other receipts	266	-	-	4,620	1,679	-	-	11,836	-
Total receipts	266	-	-	4,620	1,679	109,103	-	50,080	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	31,504	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	3,888	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	34,112	-	-	-
Total disbursements	-	-	-	-	-	34,112	-	35,392	-
Excess (deficiency) of receipts over disbursements	266	-	-	4,620	1,679	74,991	-	14,688	-
Cash and investments - ending	\$ 266	\$ 3,308	\$ 50	\$ 4,620	\$ 1,679	\$ 321,083	\$ 3,008	\$ 33,208	\$ 24,966

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

	2012 Tax Sale Surplus	48 Road Utility Agreement	2013 Tax Sale Surplus	2014 Tax Sale Oct 8 2014	2011 Tax Sale Surplus	Redevelopment Commission	Law Enforcement Fund	16.575 VOCA Victims Assit. Fund	Transportation
Cash and investments - beginning	\$ 25,328	\$ -	\$ 31,484	\$ 61,255	\$ 18,924	\$ 2,108	\$ 92,941	\$ (8,608)	\$ 4,380
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	29,281	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	114,939	-	-	2,500	704	-	-
Total receipts	-	-	114,939	-	-	2,500	704	29,281	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	31,158	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,401	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	762	-	12,755	57,907	-	-	6,704	-	-
Total disbursements	762	-	12,755	57,907	-	1,401	6,704	31,158	-
Excess (deficiency) of receipts over disbursements	(762)	-	102,184	(57,907)	-	1,099	(6,000)	(1,877)	-
Cash and investments - ending	\$ 24,566	\$ -	\$ 133,668	\$ 3,348	\$ 18,924	\$ 3,207	\$ 86,941	\$ (10,485)	\$ 4,380

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

	Co. Comm. EMA -Radio Fund	ADR	Elected Official Training DOT	Aviation Construction	U.S. Specialty Ins. Co. Fund	Aviation NonReverting ramp fee	Inmate Housing	Circuit Court Bail Bond
Cash and investments - beginning	\$ 27,125	\$ 9,574	\$ 6,489	\$ 13,550	\$ 1,798	\$ 3,370	\$ -	\$ 6,641
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	4,120	-	-
Fines and forfeits	-	480	2,173	-	-	-	-	4,224
Other receipts	-	-	-	52,788	-	9,111	67,900	-
Total receipts	-	480	2,173	52,788	-	13,231	67,900	4,224
Disbursements:								
Personal services	-	270	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	4,797	-
Capital outlay	-	-	-	-	-	-	50,304	-
Other disbursements	-	895	225	56,497	1,157	14,000	-	-
Total disbursements	-	1,165	225	56,497	1,157	14,000	55,101	-
Excess (deficiency) of receipts over disbursements	-	(685)	1,948	(3,709)	(1,157)	(769)	12,799	4,224
Cash and investments - ending	\$ 27,125	\$ 8,889	\$ 8,437	\$ 9,841	\$ 641	\$ 2,601	\$ 12,799	\$ 10,865

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

	Sale of County Owned Property	Regional Service Council Fund	Family Court Project Grant	SC Drug & Alcohol Edu. Fund	Smithville Grant - Court	Grant Com Emer Man Planning	Com Emer Response Team Sub	Election Non Reverting Sec 102
Cash and investments - beginning	\$ 25,162	\$ 15	\$ (396)	\$ 275	\$ -	\$ 1,016	\$ 2,531	\$ 1,194
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	814	-	-	-	-	-	-
Total disbursements	-	814	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(814)	-	-	-	-	-	-
Cash and investments - ending	\$ 25,162	\$ (799)	\$ (396)	\$ 275	\$ -	\$ 1,016	\$ 2,531	\$ 1,194

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

	Grant Homeland Security	Grant Energy Area 2 (Round 1)	Grant-Juvenile Alcol est 4/14	Aviation Rotary	93.069 Grant H1-N1	Drug Interdiction Fund	Grant Methamphetamine Mini	Grant Pandemic Assessment
Cash and investments - beginning	\$ 22,981	\$ 3,315	\$ (27)	\$ 68,545	\$ 7,019	\$ 8,980	\$ 1,496	\$ 1,889
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	42,750	-	-	-	-
Fines and forfeits	-	-	-	25,017	-	1,540	-	-
Other receipts	72,714	-	700	-	-	-	-	-
Total receipts	<u>72,714</u>	<u>-</u>	<u>700</u>	<u>67,767</u>	<u>-</u>	<u>1,540</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	48,790	-	-	81,004	7,019	4,383	-	-
Total disbursements	<u>48,790</u>	<u>-</u>	<u>-</u>	<u>81,004</u>	<u>7,019</u>	<u>4,383</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>23,924</u>	<u>-</u>	<u>700</u>	<u>(13,237)</u>	<u>(7,019)</u>	<u>(2,843)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 46,905</u>	<u>\$ 3,315</u>	<u>\$ 673</u>	<u>\$ 55,308</u>	<u>\$ -</u>	<u>\$ 6,137</u>	<u>\$ 1,496</u>	<u>\$ 1,889</u>

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

	93.074 Grant BioTERR Prep/Res	Sullivan Co Community Foundation	Grant Indiana Youth Aviation	Community Corrections - Grant	Comm. Corr. Project Income	Comm. Corr. - CTP	Totals
Cash and investments - beginning	\$ 15,146	\$ 365	\$ 1,500	\$ (5,086)	\$ 1,495	\$ 16,535	\$ 14,261,054
Receipts:							
Taxes	-	-	-	-	-	-	30,938,477
Licenses and permits	-	-	-	-	-	-	83
Intergovernmental receipts	-	-	-	-	-	-	3,836,950
Charges for services	14,000	-	-	2,590	-	5,005	2,272,513
Fines and forfeits	-	-	-	-	-	-	739,888
Other receipts	4,477	-	-	163,078	49,180	6,120	10,267,543
Total receipts	<u>18,477</u>	<u>-</u>	<u>-</u>	<u>165,668</u>	<u>49,180</u>	<u>11,125</u>	<u>48,055,454</u>
Disbursements:							
Personal services	-	-	-	131,649	24,581	-	8,677,020
Supplies	-	-	-	44,892	3,083	-	2,783,148
Other services and charges	-	-	-	9,703	1,057	-	2,454,695
Capital outlay	-	-	-	19,715	240	-	769,102
Other disbursements	18,858	-	-	-	8,959	-	32,415,280
Total disbursements	<u>18,858</u>	<u>-</u>	<u>-</u>	<u>205,959</u>	<u>37,920</u>	<u>-</u>	<u>47,099,245</u>
Excess (deficiency) of receipts over disbursements	<u>(381)</u>	<u>-</u>	<u>-</u>	<u>(40,291)</u>	<u>11,260</u>	<u>11,125</u>	<u>956,209</u>
Cash and investments - ending	<u>\$ 14,765</u>	<u>\$ 365</u>	<u>\$ 1,500</u>	<u>\$ (45,377)</u>	<u>\$ 12,755</u>	<u>\$ 27,660</u>	<u>\$ 15,217,263</u>

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SULLIVAN COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Caterpillar Financial	140M3 Motor Grader 218	\$ 24,950	10/20/2014	10/20/2017
Caterpillar Financial	140M3AWD Motor Grader 275	27,436	2/1/2016	2/1/2019
Caterpillar Financial	1403M3AWD Motor Grader172	27,436	7/1/2015	7/1/2017
Caterpillar Financial	140M3AWD Motor Grader173	27,436	4/9/2015	4/9/2017
Caterpillar Financial	140M3AWD Motor Grader 371	27,436	7/1/2015	7/1/2017
Caterpillar Financial	PH40140 Milling Mach.	16,034	5/29/2013	5/29/2018
Caterpillar Financial	M316D Caterpillar	23,827	5/8/2014	5/8/2019
Paccar	Kenworth 2014 Truck	<u>28,776</u>	11/18/2013	11/18/2017
Total governmental activities		<u>203,331</u>		
Total of annual lease payments		<u>\$ 203,331</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/>.