

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

PULASKI COUNTY, INDIANA

January 1, 2014 to December 31, 2016



FILED
09/15/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Shelia K. Garling Laura M. Wheeler	01-01-13 to 12-31-16 01-01-17 to 12-31-20
County Treasurer	Lynnette Wilder Teresa L. Bryant	01-01-13 to 11-01-16 11-02-16 to 12-31-20
Clerk of the Circuit Court	Tasha L. Foerg Christina L. Hoffa	01-01-11 to 12-31-15 01-01-16 to 12-31-18
County Sheriff	Michael L. Gayer Jeffery K. Richwine	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Recorder	Christina L. Hoffa Susan J. Fox	01-01-13 to 12-31-15 01-01-16 to 12-31-20
President of the Board of County Commissioners	Larry L. Brady Terry L. Young Kenneth R. Becker	01-01-14 to 12-31-15 01-01-16 to 12-31-16 01-01-17 to 12-31-17
President of the County Council	Jerry G. Sullivan	01-01-14 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF PULASKI COUNTY, INDIANA

We have examined the accompanying financial statements of Pulaski County (County), for the period of January 1, 2014 to December 31, 2016. The County's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.


As discussed in Note 1 to the financial statements, the County prepares its financial statements 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 statements 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 described in the preceding paragraph, the financial statements for the period of January 1, 2014 to December 31, 2016, referred to above, do 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.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

In our opinion, the financial statements for the period of January 1, 2014 to December 31, 2016, referred to above, present the financial position and results of operations of the County based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

Our examination was conducted for the purpose of forming an opinion on the County's financial statements. 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 statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

July 20, 2017

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

PULASKI 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	
General	\$ 2,416,132	\$ 6,370,783	\$ 7,115,904	\$ 1,671,011	\$ 6,742,470	\$ 6,935,651	\$ 1,477,830
Accident Report	4,674	921	3,340	2,255	4,299	681	5,873
Animal Control Donations	600	265	-	865	-	-	865
Aviation	106,707	68,526	64,035	111,198	42,674	69,633	84,239
CAGIT Special Legislation	2,345,131	898,579	878,487	2,365,223	887,604	791,812	2,461,015
CAGIT County Certified Shares	1,503,047	1,629,033	1,260,754	1,871,326	1,817,986	2,040,222	1,649,090
CEDIT County Share	2,120,065	712,715	944,652	1,888,128	650,727	526,818	2,012,037
City/Town Court Costs	7,339	3,077	-	10,416	2,653	-	13,069
Clerk's Records Perpetuation	55,617	5,977	2,902	58,692	4,664	70	63,286
Congressional School Interest	8,083	56	1,011	7,128	56	1,012	6,172
Congressional School Principal	25,293	-	-	25,293	-	-	25,293
County Home Gifts	513	225	713	25	-	25	-
Prisoner Reimbursement For Incarceration	51,738	61,124	50,431	62,431	54,989	39,149	78,271
Sales Disclosure County Share	21,749	1,575	-	23,324	1,640	-	24,964
Cummulative Bridge	1,754,617	304,804	176,228	1,883,193	281,280	87,919	2,076,554
Cummulative Building	248,771	125,246	96,000	278,017	134,356	96,000	316,373
Cummulative Capital Development	1,749,677	172,859	19,310	1,903,226	167,195	228,746	1,841,675
Cummulative Jail	191,343	290	-	191,633	253	-	191,886
Drug Free Community	7,153	4,989	5,586	6,556	3,876	3,539	6,893
EMS Education Donations	1,000	-	-	1,000	-	861	139
Continue Education Sheriff	1,670	-	-	1,670	435	-	2,105
Extradition and Sheriff's Assistance	872	-	-	872	-	872	-
Firearms Training	1,709	4,130	3,460	2,379	4,350	3,522	3,207
General Drain Improvement	1,378,785	27,277	37,356	1,368,706	23,164	93,232	1,298,638
Health	173,685	222,865	249,346	147,204	123,927	220,382	50,749
Identification Security Protection	14,256	1,143	1,125	14,274	1,143	1,425	13,992
Levy Excess	-	-	-	-	231	-	231
Local Health Maintenance	66,203	33,139	22,881	76,461	33,139	20,983	88,617
Local Road and Street	141,496	131,987	173,644	99,839	133,076	93,755	139,160
Misdemeanant	56,215	10,550	29,614	37,151	10,233	23,511	23,873
Motor Vehicle Highway	800,139	2,825,991	3,032,204	593,926	2,791,763	2,597,531	788,158
Plat Book	10,231	3,378	3,363	10,246	3,308	-	13,554
Rainy Day	853,948	-	-	853,948	-	-	853,948
Reassessment 2009	193,490	1,209	194,699	-	-	-	-
Reassessment 2015	172,632	25,259	173,077	24,814	-	24,814	-
Recorder's Records Perpetuation	119,810	16,606	640	135,776	16,115	16,367	135,524
Riverboat	474,444	54,506	-	528,950	54,506	-	583,456
Sex and Violent Offender Administration	5,265	1,300	-	6,565	1,130	3,988	3,707
Sheriff's Pension Trust	85,145	12,689	-	97,834	10,421	-	108,255
Supplemental Public Defender Services	85,002	7,803	-	92,805	10,073	4,738	98,140
Surplus Tax	8,352	26,722	24,331	10,743	7,370	5,995	12,118
Surveyor's Corner Perpetuation	14,590	3,315	-	17,905	3,325	-	21,230
Tax Sale Fees	47,571	12,284	8,330	51,525	12,263	13,211	50,577
Tax Sale Redemption	228	16,127	16,085	270	12,726	12,726	270
Tax Sale Surplus	110,319	145,936	63,967	192,288	20,926	55,972	157,242

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

PULASKI 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			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
Unsafe Building	-	90	-	90	11,958	2,766	9,282
Guardian Ad Litem	11,031	4,006	4,006	11,031	3,842	3,434	11,439
Court Appointed Special Advocate (CASA)	900	-	-	900	-	-	900
Auditors Ineligible Deductions	2,698	-	-	2,698	-	-	2,698
County Elected Officials Training	2,103	1,143	-	3,246	1,143	1,777	2,612
Statewide 911	247,257	206,124	168,550	284,831	208,172	162,573	330,430
Supplemental Adult Probation Services	201,536	45,272	41,090	205,718	37,817	30,603	212,932
Supplemental Juvenile Probation Services	30,644	2,111	169	32,586	3,092	780	34,898
County User Fee	135,128	58,578	68,187	125,519	24,839	14,375	135,983
Drain Maintenance	1,786,652	204,244	193,081	1,797,815	456,832	678,992	1,575,655
Drug Buy Money	311	-	-	311	-	311	-
DUI Task Force	-	2,258	2,258	-	-	-	-
Donations	91,611	6,791	181	98,221	4,550	5,677	97,094
LOIT Stabilization	1,269,817	-	270,531	999,286	-	447,945	551,341
CVET Distribution	70,322	131,743	202,065	-	147,954	147,954	-
Weed Lien Collections	45	2,515	2,560	-	632	587	45
Delinquent Sewer Assessments	-	52,731	52,673	58	40,568	40,626	-
Financial Institution Tax	65,686	125,308	190,994	-	132,871	132,871	-
CEDIT Homestead Credit	174,081	525,543	687,576	12,048	530,747	533,789	9,006
HEA 1001 State Homestead Credit	231	-	-	231	-	231	-
LOIT PTRC	973,128	2,919,928	3,801,013	92,043	2,946,124	2,960,381	77,786
State Fines and Forfeitures	876	7,677	7,525	1,028	4,956	5,306	678
Infraction Judgements	455	8,450	8,410	495	8,283	8,414	364
Special Death Benefit	70	725	785	10	995	855	150
Sales Disclosure State Share	165	1,575	1,550	190	1,640	1,585	245
Coroners Training & Con't Education	64	1,476	1,434	106	1,612	1,488	230
Interstate Compact State Share	-	213	138	75	313	238	150
Mortgage Recording Fees State Share	90	978	1,010	58	1,005	1,003	60
Sex and Violent Offender Admin State	-	139	123	16	186	180	22
Inheritance Tax	5	-	-	5	-	5	-
Education Plate Fees Agency	-	394	394	-	300	300	-
Riverboat Revenue Sharing	-	79,392	79,392	-	79,392	79,392	-
CAGIT Distribution	242	2,914,930	2,914,930	242	2,944,364	2,944,364	242
CEDIT Distribution	-	729,920	729,920	-	737,149	737,149	-
Title IV-D Incentive	37,660	5,992	3,150	40,502	4,847	3,150	42,199
Prosecutor IV-D Incentive	53,718	9,016	4,382	58,352	7,449	8,166	57,635
Clerk IV-D Incentive	42,854	5,992	7,150	41,696	4,847	8,450	38,093
Welfare Excise Allocation	-	536,755	536,755	-	522,047	522,047	-
DEA Marijuana Erad	1,250	-	-	1,250	-	1,250	-
Jail Lease Rental	67,855	314,463	261,000	121,318	322,135	263,000	180,453
Reassessment	-	367,946	71,930	296,016	85,389	173,991	207,414
Airport Improvements	9,700	11,000	3,800	16,900	12,210	-	29,110
Mill Creek Conservancy	-	3,663	3,663	-	-	3,055	-
Lake Bruce Conservancy	-	3,270	3,270	-	1,049	1,049	-
DRMO Equipment Fund	-	17,584	10,229	7,355	12,680	2,844	17,191

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

PULASKI 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
Industrial Park Improvements	43,644	-	-	43,644	-	-	43,644
Sheriff ALCO Sensors	656	-	-	656	-	415	241
Sheriff Controlled Substance	714	-	-	714	-	714	-
Payroll Clearing	(78,557)	2,428,748	2,350,191	-	2,485,652	2,485,652	-
County Portion Child Psych Rts	33,348	-	-	33,348	-	33,348	-
Settlement Fund	-	6,622,418	6,622,418	-	7,666,417	7,666,417	-
LOIT Operating Levy Distribution	-	1,436,503	1,436,503	-	1,625,691	1,625,691	-
Automation Exter. Defibrulator	26	-	-	26	-	26	-
Emergency Flood Expense Fund	1,041	-	1,041	-	-	-	-
Prosecutor Coord Council Fees	1,792	-	-	1,792	-	1,792	-
Section 102 Voting System	208	-	-	208	-	-	208
Title III Voting System	49,797	-	-	49,797	-	-	49,797
Refund C.E.D.I.T. HSC	-	3,650	3,650	-	-	-	-
Refund LOIT PTRC	-	15,714	15,714	-	-	-	-
FEMA Supplemental Funding Grant	389	-	-	389	-	-	389
Sheriff's Commissary	9,717	119,656	114,976	14,397	132,074	80,456	66,015
Clerk's Trust	299,955	1,258,295	1,344,586	213,664	1,126,060	1,166,622	173,102
Emergency Medical Services	32,548	524,088	488,345	68,291	653,322	665,947	55,666
Sheriff's Inmate Trust	15,250	294,352	287,573	22,029	330,779	327,083	25,725
Treasurer's Report	296,549	297,660	296,549	297,660	258,517	297,660	258,517
Certificate Sale Commissioners	-	-	-	-	13,028	560	12,468
Community Development Block Grant	104,415	63,033	95,900	71,548	102,526	20,000	154,074
Rural Development Action GR# RDA05033	5,740	-	-	5,740	-	5,740	-
2012 Data Share Initiative	-	2,000	1,500	500	-	-	500
8 Aviation Rieth Riley Construction	160	-	-	160	-	160	-
20.106 Aviation Grant Fuel System	-	-	-	-	44,528	46,504	(1,976)
97.073 06 Homeland Security	21,686	-	-	21,686	-	21,686	-
97.001 2009 IECGP Grant	(7,200)	7,200	-	-	-	-	-
97.055 2010 IECGP Grant	11	2,010	2,021	-	-	-	-
JAIBG Program GR#06-JB-020	10,000	-	-	10,000	-	10,000	-
97.042 2013 EMPG-C Grant C44P-4-387B	-	5,180	5,180	-	-	-	-
97.042 2014 EMPG-P C44P-5-519B	-	-	-	-	8,485	8,485	-
97.042 2014 EMPG-P C44P-6-022B	-	-	-	-	20,000	20,000	-
97.073 2014 HSGP C44P-5-615B	-	-	-	-	12,213	12,213	-
Victim Assistance 11/12	3	4,780	4,783	-	-	-	-
Victim Assistance 12/13	(3,843)	10,908	6,949	116	-	14,127	(14,011)
H1N1 Grant	1,788	-	-	1,788	-	-	1,788
Local Health Department Trust Account	6,859	14,299	14,013	7,145	14,299	14,272	7,172
BT Grant Health	9,558	15,000	16,467	8,091	10,762	12,658	6,195
Local Emergency Planning	19,927	3,959	4,708	19,178	5,515	2,951	21,742
Circuit/Family Court Grant	1,000	-	-	1,000	-	-	1,000
Totals	\$ 23,590,672	\$ 36,384,648	\$ 38,102,416	\$ 21,872,904	\$ 37,887,258	\$ 38,489,294	\$ 21,270,868

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

PULASKI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Sheriff's Inmate Trust	\$ 25,725	\$ 384,669	\$ 403,254	\$ 7,140
Sheriff's Commissary	66,015	102,163	136,109	32,069
Clerk's Trust	173,102	1,433,055	1,303,974	302,183
General	1,477,830	6,336,158	6,009,620	1,804,368
Accident Report	5,873	2,546	-	8,419
Animal Control Donations	865	-	-	865
Aviation	84,239	64,201	73,975	74,465
CAGIT Special Legislation	2,461,015	797,089	780,015	2,478,089
CAGIT County Certified Shares	1,649,090	1,450,570	1,861,117	1,238,543
CEDIT County Share	2,012,037	573,269	509,072	2,076,234
City/Town Court Costs	13,069	2,903	-	15,972
Clerk's Record Perpetuation	63,286	7,088	23,293	47,081
Congressional School Interest	6,172	201	506	5,867
Congressional School Principal	25,293	-	-	25,293
Prisoner Reimbursement For Incarceration	78,271	55,602	77,116	56,757
Sales Disclosure County Share	24,964	1,710	-	26,674
Cumulative Bridge	2,076,554	248,913	136,628	2,188,839
Cumulative Building	316,373	133,858	155,000	295,231
Cumulative Capital Development	1,841,675	170,605	252,250	1,760,030
Cumulative Jail	191,886	948	-	192,834
Drug Free Community	6,893	5,773	5,790	6,876
EMS Education Donations	139	-	-	139
Continue Education Sheriff	2,105	736	-	2,841
Firearms Training	3,207	8,800	10,497	1,510
General Drain Improvments	1,298,638	39,061	34,780	1,302,919
Health	50,749	169,007	103,427	116,329
Identification Security Protection	13,992	1,156	1,425	13,723
Levy Excess	231	-	-	231
Local Health Maintenance	88,617	33,139	29,666	92,090
Local Road and Street	139,160	234,696	182,285	191,571
LIT Public Safety County Share	-	653,723	153,674	500,049
Misdemeanant	23,873	10,233	4,428	29,678
Motor Vehicle Highway	788,158	2,807,940	2,575,820	1,020,278
Plat Book	13,554	3,900	-	17,454
Rainy Day	853,948	499,109	378,266	974,791
Recorder's Records Perpetuation	135,524	16,897	12,222	140,199
Riverboat	583,456	54,504	-	637,960
Sex and Violent Offender Administration	3,707	1,080	130	4,657
Sheriff's Pension Trust	108,255	15,661	85,693	38,223
Supplemental Public Defender Services	98,140	18,476	65,902	50,714
Surplus Tax	12,118	6,944	11,928	7,134
Surveyor's Corner Perpetuation	21,230	3,785	12,104	12,911
Tax Sale Fees	50,577	6,165	6,504	50,238

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

PULASKI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2016
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Tax Sale Redemption	270	10,743	6,095	4,918
Tax Sale Surplus	157,242	3,536	65,238	95,540
Unsafe Building	9,282	-	-	9,282
Guardian Ad Litem	11,439	6,676	-	18,115
Court Appointed Special Advocate (CASA)	900	-	-	900
Section 102 Voting System	208	-	208	-
Auditors Ineligible Deductions	2,698	-	-	2,698
County Elected Officials Training	2,612	1,155	1,055	2,712
Statewide 911	330,430	229,647	344,642	215,435
Mill Creek Conservancy	-	4,385	4,385	-
Lake Bruce Conservancy	-	3,371	3,371	-
Probation ALCO Sens/Drug Screen	212,932	56,076	30,741	238,267
Supplemental Juvenile Probation Services	34,898	1,447	500	35,845
County User Fee	135,983	42,569	21,974	156,578
Drainage Maintenance	1,575,655	464,197	360,328	1,679,524
Sherriff Controlled Substance	-	1,770	1,770	-
Donations	97,094	6,580	11,746	91,928
Payroll Clearing	-	1,701,130	1,701,130	-
Settlement Fund	-	7,829,589	7,829,589	-
Welfare Excise Allocation	-	502,077	502,077	-
LOIT Stabilization	551,341	63,903	615,244	-
LOIT Operating Levy Distribution	-	1,763,737	1,763,737	-
CVET Distribution	-	131,799	131,799	-
Weed Lien Collections	45	2,564	2,564	45
Delinquent Sewer Assessments	-	33,529	33,529	-
Financial Institution Tax	-	143,240	143,240	-
CEDIT Homestead Credit	9,006	471,424	473,044	7,386
LOIT PTRC	77,786	2,615,008	2,635,808	56,986
State Fines and Forfeitures	678	5,874	6,324	228
Infraction Judgements	364	9,540	9,169	735
Special Death Benefit	150	1,835	1,830	155
Sales Disclosure State Share	245	1,710	1,685	270
Coroners Training & Con't Education	230	1,174	1,210	194
Interstate Compact State Share	150	343	456	37
Mortgage Recording Fees State Share	60	1,033	998	95
Sex and Violent Offender Admin State	22	120	127	15
Child Restraint Violation Fines	-	50	50	-
Education Plate Fees Agency	-	281	281	-
Riverboat Revenue Sharing	-	79,390	79,390	-
CAGIT Distribution	242	2,614,893	2,615,135	-
CEDIT Distribution	-	654,756	654,756	-
Title IV-D Incentive	42,199	4,930	3,150	43,979
Prosecutor IV-D Incentive	57,635	7,413	13,144	51,904

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

PULASKI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2016
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Clerk IV-D Incentive	38,093	4,930	7,366	35,657
Emergency Medical Services	55,666	684,416	678,716	61,366
Treasurer's Report	258,517	276,466	258,517	276,466
Jail Lease Rental	180,453	332,168	262,000	250,621
Reassessment	207,414	61,628	161,387	107,655
LOIT Special Distribution	-	1,490,442	18,738	1,471,704
DRMO Equipment Fund	17,191	690	2,040	15,841
Industrial Park Improvements	43,644	-	-	43,644
Airport Improvements	29,110	15,350	4,418	40,042
Title III Voting System	49,797	-	49,792	5
Sherriff ALCO Sensors	241	-	-	241
Certificate Sale Commissioners	12,468	325	-	12,793
LOIT 2016 Special Distribution	-	2,721,006	2,721,006	-
Community Development Block Grant	154,074	39,344	110,000	83,418
2012 Data Share Initiative	500	-	-	500
20.106 Aviation Grant Fuel System	(1,976)	472,985	355,788	115,221
FEMA Supplemental Funding Grant	389	-	-	389
97.042 EMW2015 EP00037 (SIREN)	-	15,060	15,060	-
97.042 EMW2015 EP00037 (Radio)	-	5,111	5,111	-
CFDA 20.703 2016 HMEP GRANT	-	3,441	702	2,739
Victim Assistance 16/17	-	-	12,353	(12,353)
Victim Assistance 15/16	(14,011)	53,538	53,297	(13,770)
2015 EMPG-P Salary Ctr# 16411	-	18,483	18,483	-
H1N1 Grant	1,788	-	-	1,788
Local Health Department Trust Account	7,172	14,300	14,299	7,173
BT Grant Health	6,195	-	66	6,129
Local Emergency Planning	21,742	4,302	3,247	22,797
Circuit/Family Court Grant	1,000	-	-	1,000
2016 JDAI 1007 GRANT	-	6,923	6,776	147
16-17 IDOC JDAI Grant D25-17-578	-	30,937	17,433	13,504
Totals	<u>\$ 21,270,868</u>	<u>\$ 42,081,672</u>	<u>\$ 40,244,584</u>	<u>\$ 23,107,956</u>

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

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENTS

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 statements present the financial information for the County.

B. Basis of Accounting

The financial statements are 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 statements. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits. Amounts received from businesses, occupations, or 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, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

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

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

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

E. Disbursements

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

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

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

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

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

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

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.

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

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

Funding Policy and Annual Pension Cost

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

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. County Police Retirement Plan

Plan Description

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

pension trust fund. The activity of this trust fund has not been reflected in the financial statements. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statements. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. This is a result of certain funds being established to account for reimbursable grants. The reimbursements for grant expenditures made by the County were not received by December 31, 2014, 2015, and 2016.

Note 8. Restatements

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

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund	Balance as of December 31, 2013	Prior Period Adjustment	Balance as of January 1, 2014
Sheriff's Cashbook	\$ 7,455	\$ (7,455)	\$ -
Recorder Dept	75	(75)	-
Maintenance Department	1,000	(1,000)	-
Health Department	20	(20)	-
Transfer Station	100	(100)	-

Note 9. Holding Corporation

The County has entered into a capital lease with the Pulaski County Holding Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the years 2014, 2015, and 2016 totaled \$522,000, \$526,000, and \$524,000, respectively.

Note 10. Combined Funds

Funds related to Supplemental Adult Probation Service, County User Fee, and Donations were reported individually in the prior financial statement, but were combined into one fund for the current financial statement.

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OTHER INFORMATION - UNEXAMINED

The County's Annual Financial Reports 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 Reports 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.

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

	General	Accident Report	Animal Control Donations	Aviation	CAGIT Special Legislation	CAGIT County Certified Shares	CEDIT County Share	City/Town Court Costs	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 2,416,132	\$ 4,674	\$ 600	\$ 106,707	\$ 2,345,131	\$ 1,503,047	\$ 2,120,065	\$ 7,339	\$ 55,617	\$ 8,083	\$ 25,293
Receipts:											
Taxes	4,060,262	-	-	48,874	874,479	1,611,537	-	-	-	-	-
Licenses and permits	49,127	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	729,850	-	-	4,928	-	-	628,790	-	-	-	-
Charges for services	1,172,961	921	-	11,798	-	-	-	-	-	-	-
Fines and forfeits	51,853	-	-	-	-	-	-	3,077	5,977	-	-
Other receipts	306,730	-	265	2,926	24,100	17,496	83,925	-	-	56	-
Total receipts	6,370,783	921	265	68,526	898,579	1,629,033	712,715	3,077	5,977	56	-
Disbursements:											
Personal services	4,879,164	-	-	13,861	122,229	1,250,281	94,543	-	-	-	-
Supplies	243,241	-	-	12,494	286,672	-	-	-	-	-	-
Other services and charges	1,829,578	-	-	30,738	333,071	-	380,538	-	-	-	-
Capital outlay	141,098	-	-	6,817	123,515	10,473	469,571	-	2,902	1,011	-
Other disbursements	22,823	3,340	-	125	13,000	-	-	-	-	-	-
Total disbursements	7,115,904	3,340	-	64,035	878,487	1,260,754	944,652	-	2,902	1,011	-
Excess (deficiency) of receipts over disbursements	(745,121)	(2,419)	265	4,491	20,092	368,279	(231,937)	3,077	3,075	(955)	-
Cash and investments - ending	\$ 1,671,011	\$ 2,255	\$ 865	\$ 111,198	\$ 2,365,223	\$ 1,871,326	\$ 1,888,128	\$ 10,416	\$ 58,692	\$ 7,128	\$ 25,293

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

	County Home Gifts	Prisoner Reimbursement For Incarceration	Sales Disclosure County Share	Cummulative Bridge	Cummulative Building	Cummulative Capital Development	Cummulative Jail	Drug Free Community	EMS Education Donations	Continue Education Sheriff	Extradition and Sheriff's Assistance
Cash and investments - beginning	\$ 513	\$ 51,738	\$ 21,749	\$ 1,754,617	\$ 248,771	\$ 1,749,677	\$ 191,343	\$ 7,153	\$ 1,000	\$ 1,670	\$ 872
Receipts:											
Taxes	-	-	-	207,839	122,526	145,779	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	4,614	2,720	14,721	-	-	-	-	-
Charges for services	-	-	-	12,637	-	-	-	-	-	-	-
Fines and forfeits	-	-	1,575	-	-	-	-	4,989	-	-	-
Other receipts	225	61,124	-	79,714	-	12,359	290	-	-	-	-
Total receipts	225	61,124	1,575	304,804	125,246	172,859	290	4,989	-	-	-
Disbursements:											
Personal services	-	43,544	-	-	-	-	-	-	-	-	-
Supplies	-	4,137	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	9,790	-	-	-	5,586	-	-	-
Capital outlay	-	2,750	-	166,438	96,000	19,310	-	-	-	-	-
Other disbursements	713	-	-	-	-	-	-	-	-	-	-
Total disbursements	713	50,431	-	176,228	96,000	19,310	-	5,586	-	-	-
Excess (deficiency) of receipts over disbursements	(488)	10,693	1,575	128,576	29,246	153,549	290	(597)	-	-	-
Cash and investments - ending	\$ 25	\$ 62,431	\$ 23,324	\$ 1,883,193	\$ 278,017	\$ 1,903,226	\$ 191,633	\$ 6,556	\$ 1,000	\$ 1,670	\$ 872

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

	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Plat Book
Cash and investments - beginning	\$ 1,709	\$ 1,378,785	\$ 173,685	\$ 14,256	\$ -	\$ 66,203	\$ 141,496	\$ 56,215	\$ 800,139	\$ 10,231
Receipts:										
Taxes	-	-	160,947	-	-	-	-	-	128,641	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	16,231	-	-	-	131,875	-	2,638,948	-
Charges for services	-	-	34,524	1,143	-	-	-	-	1,991	3,378
Fines and forfeits	4,130	-	-	-	-	-	-	-	-	-
Other receipts	-	27,277	11,163	-	-	33,139	112	10,550	56,411	-
Total receipts	4,130	27,277	222,865	1,143	-	33,139	131,987	10,550	2,825,991	3,378
Disbursements:										
Personal services	-	-	223,574	-	-	16,607	-	5,672	1,146,779	3,363
Supplies	-	-	1,903	-	-	2,000	173,644	-	1,244,974	-
Other services and charges	-	-	17,011	1,125	-	3,681	-	-	204,570	-
Capital outlay	3,460	-	6,858	-	-	593	-	23,942	435,881	-
Other disbursements	-	37,356	-	-	-	-	-	-	-	-
Total disbursements	3,460	37,356	249,346	1,125	-	22,881	173,644	29,614	3,032,204	3,363
Excess (deficiency) of receipts over disbursements	670	(10,079)	(26,481)	18	-	10,258	(41,657)	(19,064)	(206,213)	15
Cash and investments - ending	\$ 2,379	\$ 1,368,706	\$ 147,204	\$ 14,274	\$ -	\$ 76,461	\$ 99,839	\$ 37,151	\$ 593,926	\$ 10,246

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

	Rainy Day	Reassessment 2009	Reassessment 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 853,948	\$ 193,490	\$ 172,632	\$ 119,810	\$ 474,444	\$ 5,265	\$ 85,145	\$ 85,002	\$ 8,352	\$ 14,590
Receipts:										
Taxes	-	-	22,688	-	-	-	-	-	26,722	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,571	-	-	-	-	-	-	-
Charges for services	-	-	-	16,606	-	-	12,689	-	-	3,315
Fines and forfeits	-	-	-	-	-	1,300	-	-	-	-
Other receipts	-	1,209	-	-	54,506	-	-	7,803	-	-
Total receipts	-	1,209	25,259	16,606	54,506	1,300	12,689	7,803	26,722	3,315
Disbursements:										
Personal services	-	1,209	11,928	-	-	-	-	-	-	-
Supplies	-	-	564	-	-	-	-	-	-	-
Other services and charges	-	-	17,022	-	-	-	-	-	-	-
Capital outlay	-	-	3,243	640	-	-	-	-	24,331	-
Other disbursements	-	193,490	140,320	-	-	-	-	-	-	-
Total disbursements	-	194,699	173,077	640	-	-	-	-	24,331	-
Excess (deficiency) of receipts over disbursements	-	(193,490)	(147,818)	15,966	54,506	1,300	12,689	7,803	2,391	3,315
Cash and investments - ending	\$ 853,948	\$ -	\$ 24,814	\$ 135,776	\$ 528,950	\$ 6,565	\$ 97,834	\$ 92,805	\$ 10,743	\$ 17,905

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

	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Unsafe Building	Guardian Ad Litem	Court Appointed Special Advocate (CASA)	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Supplemental Adult Probation Services
Cash and investments - beginning	\$ 47,571	\$ 228	\$ 110,319	\$ -	\$ 11,031	\$ 900	\$ 2,698	\$ 2,103	\$ 247,257	\$ 201,536
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	1,143	202,027	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	45,272
Other receipts	12,284	16,127	145,936	90	4,006	-	-	-	4,097	-
Total receipts	12,284	16,127	145,936	90	4,006	-	-	1,143	206,124	45,272
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	5,045	28,102
Supplies	-	-	-	-	-	-	-	-	886	-
Other services and charges	-	-	-	-	-	-	-	-	152,223	1,800
Capital outlay	-	16,085	63,967	-	-	-	-	-	3,207	3,915
Other disbursements	8,330	-	-	-	4,006	-	-	-	7,189	7,273
Total disbursements	8,330	16,085	63,967	-	4,006	-	-	-	168,550	41,090
Excess (deficiency) of receipts over disbursements	3,954	42	81,969	90	-	-	-	1,143	37,574	4,182
Cash and investments - ending	\$ 51,525	\$ 270	\$ 192,288	\$ 90	\$ 11,031	\$ 900	\$ 2,698	\$ 3,246	\$ 284,831	\$ 205,718

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

	Supplemental Juvenile Probation Services	County User Fee	Drain Maintenance	Drug Buy Money	DUI Task Force	Donations	LOIT Stabilization	CVET Distribution	Weed Lien Collections	Delinquent Sewer Assessments
Cash and investments - beginning	\$ 30,644	\$ 135,128	\$ 1,786,652	\$ 311	\$ -	\$ 91,611	\$ 1,269,817	\$ 70,322	\$ 45	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	2,515	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,258	-	-	131,743	-	-
Charges for services	-	-	-	-	-	1,000	-	-	-	-
Fines and forfeits	1,942	16,713	-	-	-	-	-	-	-	-
Other receipts	169	41,865	204,244	-	-	5,791	-	-	-	52,731
Total receipts	2,111	58,578	204,244	-	2,258	6,791	-	131,743	2,515	52,731
Disbursements:										
Personal services	-	1,303	-	-	2,258	-	-	-	-	-
Supplies	-	1,461	-	-	-	-	-	-	-	-
Other services and charges	169	3,081	-	-	-	-	-	-	-	-
Capital outlay	-	28,656	-	-	-	122	-	-	-	-
Other disbursements	-	33,686	193,081	-	-	59	270,531	202,065	2,560	52,673
Total disbursements	169	68,187	193,081	-	2,258	181	270,531	202,065	2,560	52,673
Excess (deficiency) of receipts over disbursements	1,942	(9,609)	11,163	-	-	6,610	(270,531)	(70,322)	(45)	58
Cash and investments - ending	\$ 32,586	\$ 125,519	\$ 1,797,815	\$ 311	\$ -	\$ 98,221	\$ 999,286	\$ -	\$ -	\$ 58

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

	Financial Institution Tax	CEDIT Homestead Credit	HEA 1001 State Homestead Credit	LOIT PTRC	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure State Share	Coroners Training & Con't Education	Interstate Compact State Share
Cash and investments - beginning	\$ 65,686	\$ 174,081	\$ 231	\$ 973,128	\$ 876	\$ 455	\$ 70	\$ 165	\$ 64	\$ -
Receipts:										
Taxes	-	525,543	-	2,914,930	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	125,308	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	1,575	1,476	-
Fines and forfeits	-	-	-	-	7,677	8,450	725	-	-	-
Other receipts	-	-	-	4,998	-	-	-	-	-	213
Total receipts	125,308	525,543	-	2,919,928	7,677	8,450	725	1,575	1,476	213
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	683,926	-	3,785,300	-	-	-	-	-	-
Other disbursements	190,994	3,650	-	15,713	7,525	8,410	785	1,550	1,434	138
Total disbursements	190,994	687,576	-	3,801,013	7,525	8,410	785	1,550	1,434	138
Excess (deficiency) of receipts over disbursements	(65,686)	(162,033)	-	(881,085)	152	40	(60)	25	42	75
Cash and investments - ending	\$ -	\$ 12,048	\$ 231	\$ 92,043	\$ 1,028	\$ 495	\$ 10	\$ 190	\$ 106	\$ 75

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

	Mortgage Recording Fees State Share	Sex and Violent Offender Admin State	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	CAGIT Distribution	CEDIT Distribution	Title IV-D Incentive	Prosecutor IV-D Incentive	Clerk IV-D Incentive
Cash and investments - beginning	\$ 90	\$ -	\$ 5	\$ -	\$ -	\$ 242	\$ -	\$ 37,660	\$ 53,718	\$ 42,854
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	79,392	2,914,930	729,920	-	-	-
Charges for services	978	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	139	-	-	-	-	-	-	-	-
Other receipts	-	-	-	394	-	-	-	5,992	9,016	5,992
Total receipts	<u>978</u>	<u>139</u>	<u>-</u>	<u>394</u>	<u>79,392</u>	<u>2,914,930</u>	<u>729,920</u>	<u>5,992</u>	<u>9,016</u>	<u>5,992</u>
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	1,010	123	-	394	79,392	2,914,930	729,920	3,150	4,382	7,150
Total disbursements	<u>1,010</u>	<u>123</u>	<u>-</u>	<u>394</u>	<u>79,392</u>	<u>2,914,930</u>	<u>729,920</u>	<u>3,150</u>	<u>4,382</u>	<u>7,150</u>
Excess (deficiency) of receipts over disbursements	<u>(32)</u>	<u>16</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,842</u>	<u>4,634</u>	<u>(1,158)</u>
Cash and investments - ending	<u>\$ 58</u>	<u>\$ 16</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 242</u>	<u>\$ -</u>	<u>\$ 40,502</u>	<u>\$ 58,352</u>	<u>\$ 41,696</u>

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

	Welfare Excise Allocation	DEA Marijuana Erad	Jail Lease Rental	Reassessment	Airport Improvements	Mill Creek Conservancy	Lake Bruce Conservancy	DRMO Equipment Fund	Industrial Park Improvements	Sheriff ALCO Sensors
Cash and investments - beginning	\$ -	\$ 1,250	\$ 67,855	\$ -	\$ 9,700	\$ -	\$ -	\$ -	\$ 43,644	\$ 656
Receipts:										
Taxes	536,755	-	285,659	31,242	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	28,804	2,868	-	-	-	-	-	-
Charges for services	-	-	-	-	11,000	-	-	-	-	-
Fines and forfeits	-	-	-	25	-	-	-	-	-	-
Other receipts	-	-	-	333,811	-	3,663	3,270	17,584	-	-
Total receipts	536,755	-	314,463	367,946	11,000	3,663	3,270	17,584	-	-
Disbursements:										
Personal services	-	-	-	36,519	-	-	-	-	-	-
Supplies	-	-	-	119	-	-	-	-	-	-
Other services and charges	-	-	261,000	27,322	-	-	-	-	-	-
Capital outlay	-	-	-	7,970	-	-	-	-	-	-
Other disbursements	536,755	-	-	-	3,800	3,663	3,270	10,229	-	-
Total disbursements	536,755	-	261,000	71,930	3,800	3,663	3,270	10,229	-	-
Excess (deficiency) of receipts over disbursements	-	-	53,463	296,016	7,200	-	-	7,355	-	-
Cash and investments - ending	\$ -	\$ 1,250	\$ 121,318	\$ 296,016	\$ 16,900	\$ -	\$ -	\$ 7,355	\$ 43,644	\$ 656

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

	Sheriff Controlled Substance	Payroll Clearing	County Portion Child Psych Rts	Settlement Fund	LOIT Operating Levy Distribution	Automation Exter. Defibulator	Emergency Flood Expense Fund	Prosecutor Coord Council Fees	Section 102 Voting System	Title III Voting System
Cash and investments - beginning	\$ 714	\$ (78,557)	\$ 33,348	\$ -	\$ -	\$ 26	\$ 1,041	\$ 1,792	\$ 208	\$ 49,797
Receipts:										
Taxes	-	-	-	-	1,436,503	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	2,428,748	-	6,622,418	-	-	-	-	-	-
Total receipts	-	2,428,748	-	6,622,418	1,436,503	-	-	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	2,350,191	-	6,622,418	1,436,503	-	1,041	-	-	-
Total disbursements	-	2,350,191	-	6,622,418	1,436,503	-	1,041	-	-	-
Excess (deficiency) of receipts over disbursements	-	78,557	-	-	-	-	(1,041)	-	-	-
Cash and investments - ending	\$ 714	\$ -	\$ 33,348	\$ -	\$ -	\$ 26	\$ -	\$ 1,792	\$ 208	\$ 49,797

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

	Refund C.E.D.I.T. HSC	Refund LOIT PTRC	FEMA Supplemental Funding Grant	Sheriff's Commissary	Clerk's Trust	Emergency Medical Services	Sheriff's Inmate Trust	Treasurer's Report	Certificate Sale Commissioners	Community Development Block Grant
Cash and investments - beginning	\$ -	\$ -	\$ 389	\$ 9,717	\$ 299,955	\$ 32,548	\$ 15,250	\$ 296,549	\$ -	\$ 104,415
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	3,650	15,714	-	119,656	1,258,295	524,088	294,352	297,660	-	63,033
Total receipts	3,650	15,714	-	119,656	1,258,295	524,088	294,352	297,660	-	63,033
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	3,650	15,714	-	114,976	1,344,586	488,345	287,573	296,549	-	95,900
Total disbursements	3,650	15,714	-	114,976	1,344,586	488,345	287,573	296,549	-	95,900
Excess (deficiency) of receipts over disbursements	-	-	-	4,680	(86,291)	35,743	6,779	1,111	-	(32,867)
Cash and investments - ending	\$ -	\$ -	\$ 389	\$ 14,397	\$ 213,664	\$ 68,291	\$ 22,029	\$ 297,660	\$ -	\$ 71,548

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

	Rural Development Action GR# RDA05033	2012 Data Share Initiative	8 Aviation Rieth Riley Construction	20.106 Aviation Grant Fuel System	97.073 06 Homeland Security	97.001 2009 IECGP Grant	97.055 2010 IECGP Grant	JAIBG Program GR#06-JB-020	97.042 2013 EMPG-C Grant C44P-4-387B	97.042 2014 EMPG-P C44P-5-519B
Cash and investments - beginning	\$ 5,740	\$ -	\$ 160	\$ -	\$ 21,686	\$ (7,200)	\$ 11	\$ 10,000	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,000	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	7,200	2,010	-	5,180	-
Total receipts	-	2,000	-	-	-	7,200	2,010	-	5,180	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	1,500	-	-	-	-	2,021	-	5,180	-
Total disbursements	-	1,500	-	-	-	-	2,021	-	5,180	-
Excess (deficiency) of receipts over disbursements	-	500	-	-	-	7,200	(11)	-	-	-
Cash and investments - ending	\$ 5,740	\$ 500	\$ 160	\$ -	\$ 21,686	\$ -	\$ -	\$ 10,000	\$ -	\$ -

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

	97.042 2014 EMPG-P C44P-6-022B	97.073 2014 HSGP C44P-5-615B	Victim Assistance 11/12	Victim Assistance 12/13	H1N1 Grant	Local Health Department Trust Account	BT Grant Health	Local Emergency Planning	Circuit/Family Court Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 3	\$ (3,843)	\$ 1,788	\$ 6,859	\$ 9,558	\$ 19,927	\$ 1,000	\$ 23,590,672
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	13,143,441
Licenses and permits	-	-	-	-	-	-	-	-	-	49,127
Intergovernmental receipts	-	-	-	-	-	14,299	15,000	3,814	-	8,225,584
Charges for services	-	-	-	-	-	-	-	-	-	1,491,162
Fines and forfeits	-	-	-	-	-	-	-	-	-	153,844
Other receipts	-	-	4,780	10,908	-	-	-	145	-	13,321,490
Total receipts	-	-	4,780	10,908	-	14,299	15,000	3,959	-	36,384,648
Disbursements:										
Personal services	-	-	3,972	6,600	-	13,324	-	-	-	7,909,877
Supplies	-	-	151	349	-	-	-	28	-	1,972,623
Other services and charges	-	-	-	-	-	-	-	2,426	-	3,280,731
Capital outlay	-	-	-	-	-	-	-	2,254	-	6,134,235
Other disbursements	-	-	660	-	-	689	16,467	-	-	18,804,950
Total disbursements	-	-	4,783	6,949	-	14,013	16,467	4,708	-	38,102,416
Excess (deficiency) of receipts over disbursements	-	-	(3)	3,959	-	286	(1,467)	(749)	-	(1,717,768)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 116	\$ 1,788	\$ 7,145	\$ 8,091	\$ 19,178	\$ 1,000	\$ 21,872,904

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

	General	Accident Report	Animal Control Donations	Aviation	CAGIT Special Legislation	CAGIT County Certified Shares	CEDIT County Share	City/Town Court Costs	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 1,671,011	\$ 2,255	\$ 865	\$ 111,198	\$ 2,365,223	\$ 1,871,326	\$ 1,888,128	\$ 10,416	\$ 58,692	\$ 7,128	\$ 25,293
Receipts:											
Taxes	3,122,260	-	-	3,645	883,309	1,628,936	-	-	-	-	-
Licenses and permits	55,754	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,810,155	-	-	309	-	-	635,024	-	-	-	-
Charges for services	1,032,944	4,299	-	12,097	-	-	-	-	-	-	-
Fines and forfeits	40,804	-	-	-	-	-	-	2,653	4,664	-	-
Other receipts	680,553	-	-	26,623	4,295	189,050	15,703	-	-	56	-
Total receipts	6,742,470	4,299	-	42,674	887,604	1,817,986	650,727	2,653	4,664	56	-
Disbursements:											
Personal services	4,558,771	-	-	32,411	220,512	1,820,825	101,831	-	-	-	-
Supplies	197,316	-	-	7,682	201,859	-	-	-	-	-	-
Other services and charges	1,811,721	-	-	21,763	251,753	43,777	388,234	-	-	-	-
Capital outlay	200,507	681	-	7,777	117,688	10,000	1,753	-	70	1,012	-
Other disbursements	167,336	-	-	-	-	165,620	35,000	-	-	-	-
Total disbursements	6,935,651	681	-	69,633	791,812	2,040,222	526,818	-	70	1,012	-
Excess (deficiency) of receipts over disbursements	(193,181)	3,618	-	(26,959)	95,792	(222,236)	123,909	2,653	4,594	(956)	-
Cash and investments - ending	\$ 1,477,830	\$ 5,873	\$ 865	\$ 84,239	\$ 2,461,015	\$ 1,649,090	\$ 2,012,037	\$ 13,069	\$ 63,286	\$ 6,172	\$ 25,293

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

	County Home Gifts	Prisoner Reimbursement For Incarceration	Sales Disclosure County Share	Cummulative Bridge	Cummulative Building	Cummulative Capital Development	Cummulative Jail	Drug Free Community	EMS Education Donations	Continue Education Sheriff	Extradition and Sheriff's Assistance
Cash and investments - beginning	\$ 25	\$ 62,431	\$ 23,324	\$ 1,883,193	\$ 278,017	\$ 1,903,226	\$ 191,633	\$ 6,556	\$ 1,000	\$ 1,670	\$ 872
Receipts:											
Taxes	-	-	-	208,665	123,012	153,082	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	17,707	11,344	12,990	-	-	-	-	-
Charges for services	-	-	1,640	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	3,876	-	-	-
Other receipts	-	54,989	-	54,908	-	1,123	253	-	-	435	-
Total receipts	-	54,989	1,640	281,280	134,356	167,195	253	3,876	-	435	-
Disbursements:											
Personal services	-	27,466	-	-	-	-	-	-	-	-	-
Supplies	-	6,183	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	13,241	-	-	-	3,539	-	-	-
Capital outlay	25	5,500	-	74,678	96,000	228,746	-	-	861	-	872
Other disbursements	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	25	39,149	-	87,919	96,000	228,746	-	3,539	861	-	872
Excess (deficiency) of receipts over disbursements	(25)	15,840	1,640	193,361	38,356	(61,551)	253	337	(861)	435	(872)
Cash and investments - ending	\$ -	\$ 78,271	\$ 24,964	\$ 2,076,554	\$ 316,373	\$ 1,841,675	\$ 191,886	\$ 6,893	\$ 139	\$ 2,105	\$ -

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

	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Plat Book
Cash and investments - beginning	\$ 2,379	\$ 1,368,706	\$ 147,204	\$ 14,274	\$ -	\$ 76,461	\$ 99,839	\$ 37,151	\$ 593,926	\$ 10,246
Receipts:										
Taxes	-	-	82,919	-	-	-	-	-	128,577	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	7,244	-	-	33,139	132,964	-	2,653,263	-
Charges for services	4,350	-	33,352	1,143	-	-	-	10,233	-	3,308
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	23,164	412	-	231	-	112	-	9,923	-
Total receipts	<u>4,350</u>	<u>23,164</u>	<u>123,927</u>	<u>1,143</u>	<u>231</u>	<u>33,139</u>	<u>133,076</u>	<u>10,233</u>	<u>2,791,763</u>	<u>3,308</u>
Disbursements:										
Personal services	-	-	199,378	-	-	14,009	-	-	1,117,551	-
Supplies	-	-	2,757	-	-	1,999	93,755	-	1,067,023	-
Other services and charges	-	-	12,611	1,425	-	4,975	-	-	228,850	-
Capital outlay	3,522	93,232	5,636	-	-	-	-	23,511	184,107	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>3,522</u>	<u>93,232</u>	<u>220,382</u>	<u>1,425</u>	<u>-</u>	<u>20,983</u>	<u>93,755</u>	<u>23,511</u>	<u>2,597,531</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>828</u>	<u>(70,068)</u>	<u>(96,455)</u>	<u>(282)</u>	<u>231</u>	<u>12,156</u>	<u>39,321</u>	<u>(13,278)</u>	<u>194,232</u>	<u>3,308</u>
Cash and investments - ending	<u>\$ 3,207</u>	<u>\$ 1,298,638</u>	<u>\$ 50,749</u>	<u>\$ 13,992</u>	<u>\$ 231</u>	<u>\$ 88,617</u>	<u>\$ 139,160</u>	<u>\$ 23,873</u>	<u>\$ 788,156</u>	<u>\$ 13,554</u>

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

	Rainy Day	Reassessment 2009	Reassessment 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 853,948	\$ -	\$ 24,814	\$ 135,776	\$ 528,950	\$ 6,565	\$ 97,834	\$ 92,805	\$ 10,743	\$ 17,905
Receipts:										
Taxes	-	-	-	-	-	-	-	-	7,370	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	54,506	-	-	-	-	-
Charges for services	-	-	-	16,115	-	-	680	-	-	3,325
Fines and forfeits	-	-	-	-	-	1,130	9,741	-	-	-
Other receipts	-	-	-	-	-	-	-	10,073	-	-
Total receipts	-	-	-	16,115	54,506	1,130	10,421	10,073	7,370	3,325
Disbursements:										
Personal services	-	-	-	-	-	-	-	4,738	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	16,367	-	3,988	-	-	5,995	-
Other disbursements	-	-	24,814	-	-	-	-	-	-	-
Total disbursements	-	-	24,814	16,367	-	3,988	-	4,738	5,995	-
Excess (deficiency) of receipts over disbursements	-	-	(24,814)	(252)	54,506	(2,858)	10,421	5,335	1,375	3,325
Cash and investments - ending	\$ 853,948	\$ -	\$ -	\$ 135,524	\$ 583,456	\$ 3,707	\$ 108,255	\$ 98,140	\$ 12,118	\$ 21,230

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

	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Unsafe Building	Guardian Ad Litem	Court Appointed Special Advocate (CASA)	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Supplemental Adult Probation Services
Cash and investments - beginning	\$ 51,525	\$ 270	\$ 192,288	\$ 90	\$ 11,031	\$ 900	\$ 2,698	\$ 3,246	\$ 284,831	\$ 205,718
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	3,842	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	1,143	-	-
Fines and forfeits	-	-	-	10,281	-	-	-	-	-	37,817
Other receipts	12,263	12,726	20,926	1,677	-	-	-	-	208,172	-
Total receipts	12,263	12,726	20,926	11,958	3,842	-	-	1,143	208,172	37,817
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	2,386
Supplies	-	-	-	-	-	-	-	-	891	-
Other services and charges	-	-	-	-	-	-	-	1,777	161,325	18,275
Capital outlay	5,683	12,726	55,972	2,766	3,434	-	-	-	357	9,942
Other disbursements	7,528	-	-	-	-	-	-	-	-	-
Total disbursements	13,211	12,726	55,972	2,766	3,434	-	-	1,777	162,573	30,603
Excess (deficiency) of receipts over disbursements	(948)	-	(35,046)	9,192	408	-	-	(634)	45,599	7,214
Cash and investments - ending	\$ 50,577	\$ 270	\$ 157,242	\$ 9,282	\$ 11,439	\$ 900	\$ 2,698	\$ 2,612	\$ 330,430	\$ 212,932

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

	Supplemental Juvenile Probation Services	County User Fee	Drain Maintenance	Drug Buy Money	DUI Task Force	Donations	LOIT Stabilization	CVET Distribution	Weed Lien Collections	Delinquent Sewer Assessments
Cash and investments - beginning	\$ 32,586	\$ 125,519	\$ 1,797,815	\$ 311	\$ -	\$ 98,221	\$ 999,286	\$ -	\$ -	\$ 58
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	147,954	-	-
Charges for services	-	-	-	-	-	1,000	-	-	-	-
Fines and forfeits	3,020	18,839	-	-	-	-	-	-	-	-
Other receipts	72	6,000	456,832	-	-	3,550	-	-	632	40,568
Total receipts	<u>3,092</u>	<u>24,839</u>	<u>456,832</u>	<u>-</u>	<u>-</u>	<u>4,550</u>	<u>-</u>	<u>147,954</u>	<u>632</u>	<u>40,568</u>
Disbursements:										
Personal services	-	1,162	-	-	-	-	-	-	-	-
Supplies	-	342	-	-	-	-	-	-	-	-
Other services and charges	780	3,805	-	-	-	-	-	-	-	-
Capital outlay	-	3,066	678,992	311	-	5,677	447,945	147,954	587	40,626
Other disbursements	-	6,000	-	-	-	-	-	-	-	-
Total disbursements	<u>780</u>	<u>14,375</u>	<u>678,992</u>	<u>311</u>	<u>-</u>	<u>5,677</u>	<u>447,945</u>	<u>147,954</u>	<u>587</u>	<u>40,626</u>
Excess (deficiency) of receipts over disbursements	<u>2,312</u>	<u>10,464</u>	<u>(222,160)</u>	<u>(311)</u>	<u>-</u>	<u>(1,127)</u>	<u>(447,945)</u>	<u>-</u>	<u>45</u>	<u>(58)</u>
Cash and investments - ending	<u>\$ 34,898</u>	<u>\$ 135,983</u>	<u>\$ 1,575,655</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 97,094</u>	<u>\$ 551,341</u>	<u>\$ -</u>	<u>\$ 45</u>	<u>\$ -</u>

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

	Financial Institution Tax	CEDIT Homestead Credit	HEA 1001 State Homestead Credit	LOIT PTRC	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure State Share	Coroners Training & Con't Education	Interstate Compact State Share
Cash and investments - beginning	\$ -	\$ 12,048	\$ 231	\$ 92,043	\$ 1,028	\$ 495	\$ 10	\$ 190	\$ 106	\$ 75
Receipts:										
Taxes	-	-	-	2,944,364	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	132,871	530,747	-	-	-	-	-	-	-	313
Charges for services	-	-	-	-	-	-	-	1,640	1,612	-
Fines and forfeits	-	-	-	-	4,956	8,283	-	-	-	-
Other receipts	-	-	-	1,760	-	-	995	-	-	-
Total receipts	132,871	530,747	-	2,946,124	4,956	8,283	995	1,640	1,612	313
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	132,871	533,789	-	2,960,381	5,306	8,414	855	1,585	1,488	238
Other disbursements	-	-	231	-	-	-	-	-	-	-
Total disbursements	132,871	533,789	231	2,960,381	5,306	8,414	855	1,585	1,488	238
Excess (deficiency) of receipts over disbursements	-	(3,042)	(231)	(14,257)	(350)	(131)	140	55	124	75
Cash and investments - ending	\$ -	\$ 9,006	\$ -	\$ 77,786	\$ 678	\$ 364	\$ 150	\$ 245	\$ 230	\$ 150

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

	Mortgage Recording Fees State Share	Sex and Violent Offender Admin State	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	CAGIT Distribution	CEDIT Distribution	Title IV-D Incentive	Prosecutor IV-D Incentive	Clerk IV-D Incentive
Cash and investments - beginning	\$ 58	\$ 16	\$ 5	\$ -	\$ -	\$ 242	\$ -	\$ 40,502	\$ 58,352	\$ 41,696
Receipts:										
Taxes	-	-	-	-	-	2,944,364	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	79,392	-	737,149	-	-	-
Charges for services	1,005	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	186	-	-	-	-	-	-	-	-
Other receipts	-	-	-	300	-	-	-	4,847	7,449	4,847
Total receipts	1,005	186	-	300	79,392	2,944,364	737,149	4,847	7,449	4,847
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	1,003	180	5	300	79,392	2,944,364	737,149	3,150	8,166	8,450
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,003	180	5	300	79,392	2,944,364	737,149	3,150	8,166	8,450
Excess (deficiency) of receipts over disbursements	<u>2</u>	<u>6</u>	<u>(5)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,697</u>	<u>(717)</u>	<u>(3,603)</u>
Cash and investments - ending	\$ <u>60</u>	\$ <u>22</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>242</u>	\$ <u>-</u>	\$ <u>42,199</u>	\$ <u>57,635</u>	\$ <u>38,093</u>

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

	Welfare Excise Allocation	DEA Marijuana Erad	Jail Lease Rental	Reassessment	Airport Improvements	Mill Creek Conservancy	Lake Bruce Conservancy	DRMO Equipment Fund	Industrial Park Improvements	Sheriff ALCO Sensors
Cash and investments - beginning	\$ -	\$ 1,250	\$ 121,318	\$ 296,016	\$ 16,900	\$ -	\$ -	\$ 7,355	\$ 43,644	\$ 656
Receipts:										
Taxes	522,047	-	297,963	55,583	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	24,172	4,717	-	-	-	-	-	-
Charges for services	-	-	-	-	12,210	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	25,089	-	3,055	1,049	12,680	-	-
Total receipts	522,047	-	322,135	85,389	12,210	3,055	1,049	12,680	-	-
Disbursements:										
Personal services	-	-	-	52,549	-	-	-	-	-	-
Supplies	-	-	-	391	-	-	-	-	-	-
Other services and charges	-	-	263,000	87,672	-	-	-	-	-	-
Capital outlay	-	1,250	-	33,379	-	-	-	2,844	-	415
Other disbursements	522,047	-	-	-	-	3,055	1,049	-	-	-
Total disbursements	522,047	1,250	263,000	173,991	-	3,055	1,049	2,844	-	415
Excess (deficiency) of receipts over disbursements	-	(1,250)	59,135	(88,602)	12,210	-	-	9,836	-	(415)
Cash and investments - ending	\$ -	\$ -	\$ 180,453	\$ 207,414	\$ 29,110	\$ -	\$ -	\$ 17,191	\$ 43,644	\$ 241

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

	Sheriff Controlled Substance	Payroll Clearing	County Portion Child Psych Rts	Settlement Fund	LOIT Operating Levy Distribution	Automation Exter. Defibulator	Emergency Flood Expense Fund	Prosecutor Coord Council Fees	Section 102 Voting System	Title III Voting System
Cash and investments - beginning	\$ 714	\$ -	\$ 33,348	\$ -	\$ -	\$ 26	\$ -	\$ 1,792	\$ 208	\$ 49,797
Receipts:										
Taxes	-	-	-	-	1,625,691	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	2,485,652	-	7,666,417	-	-	-	-	-	-
Total receipts	-	2,485,652	-	7,666,417	1,625,691	-	-	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	714	-	33,348	-	-	26	-	1,792	-	-
Other disbursements	-	2,485,652	-	7,666,417	1,625,691	-	-	-	-	-
Total disbursements	714	2,485,652	33,348	7,666,417	1,625,691	26	-	1,792	-	-
Excess (deficiency) of receipts over disbursements	(714)	-	(33,348)	-	-	(26)	-	(1,792)	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 208	\$ 49,797

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

	Refund C.E.D.I.T. HSC	Refund LOIT PTRC	FEMA Supplemental Funding Grant	Sheriff's Commissary	Clerk's Trust	Emergency Medical Services	Sheriff's Inmate Trust	Treasurer's Report	Certificate Sale Commissioners	Community Development Block Grant
Cash and investments - beginning	\$ -	\$ -	\$ 389	\$ 14,397	\$ 213,664	\$ 68,291	\$ 22,029	\$ 297,660	\$ -	\$ 71,548
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	132,074	1,126,060	653,322	330,779	258,517	13,028	102,526
Total receipts	-	-	-	132,074	1,126,060	653,322	330,779	258,517	13,028	102,526
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	560	20,000
Other disbursements	-	-	-	80,456	1,166,622	665,947	327,083	297,660	-	-
Total disbursements	-	-	-	80,456	1,166,622	665,947	327,083	297,660	560	20,000
Excess (deficiency) of receipts over disbursements	-	-	-	51,618	(40,562)	(12,625)	3,696	(39,143)	12,468	82,526
Cash and investments - ending	\$ -	\$ -	\$ 389	\$ 66,015	\$ 173,102	\$ 55,666	\$ 25,725	\$ 258,517	\$ 12,468	\$ 154,074

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

	Rural Development Action GR# RDA05033	2012 Data Share Initiative	8 Aviation Rieth Riley Construction	20.106 Aviation Grant Fuel System	97.073 06 Homeland Security	97.001 2009 IECGP Grant	97.055 2010 IECGP Grant	JAIBG Program GR#06-JB-020	97.042 2013 EMPG-C Grant C44P-4-387B	97.042 2014 EMPG-P C44P-5-519B
Cash and investments - beginning	\$ 5,740	\$ 500	\$ 160	\$ -	\$ 21,686	\$ -	\$ -	\$ 10,000	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	44,528	-	-	-	-	-	8,485
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	44,528	-	-	-	-	-	8,485
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	5,740	-	160	46,504	-	-	-	10,000	-	8,485
Other disbursements	-	-	-	-	21,686	-	-	-	-	-
Total disbursements	5,740	-	160	46,504	21,686	-	-	10,000	-	8,485
Excess (deficiency) of receipts over disbursements	(5,740)	-	(160)	(1,976)	(21,686)	-	-	(10,000)	-	-
Cash and investments - ending	\$ -	\$ 500	\$ -	\$ (1,976)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	97.042 2014 EMPG-P C44P-6-022B	97.073 2014 HSGP C44P-5-615B	Victim Assistance 11/12	Victim Assistance 12/13	H1N1 Grant	Local Health Department Trust Account	BT Grant Health	Local Emergency Planning	Circuit/Family Court Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 116	\$ 1,788	\$ 7,145	\$ 8,091	\$ 19,178	\$ 1,000	\$ 21,872,904
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	14,731,787
Licenses and permits	-	-	-	-	-	-	-	-	-	55,754
Intergovernmental receipts	20,000	12,213	-	-	-	14,299	10,762	3,585	-	7,143,674
Charges for services	-	-	-	-	-	-	-	-	-	1,142,096
Fines and forfeits	-	-	-	-	-	-	-	-	-	146,250
Other receipts	-	-	-	-	-	-	-	1,930	-	14,667,697
Total receipts	20,000	12,213	-	-	-	14,299	10,762	5,515	-	37,887,258
Disbursements:										
Personal services	-	-	-	14,073	-	14,272	-	-	-	8,181,934
Supplies	-	-	-	-	-	-	-	-	-	1,580,198
Other services and charges	-	-	-	54	-	-	-	2,141	-	3,320,718
Capital outlay	20,000	12,213	-	-	-	-	12,658	810	-	10,136,550
Other disbursements	-	-	-	-	-	-	-	-	-	15,269,894
Total disbursements	20,000	12,213	-	14,127	-	14,272	12,658	2,951	-	38,489,294
Excess (deficiency) of receipts over disbursements	-	-	-	(14,127)	-	27	(1,896)	2,564	-	(602,036)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (14,011)	\$ 1,788	\$ 7,172	\$ 6,195	\$ 21,742	\$ 1,000	\$ 21,270,868

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Sheriff's Inmate Trust	Sheriff's Commissary	Clerk's Trust	General	Accident Report	Animal Control Donations	Aviation	CAGIT Special Legislation	CAGIT County Certified Shares	CEDIT County Share
Cash and investments - beginning	\$ 25,725	\$ 66,015	\$ 173,102	\$ 1,477,830	\$ 5,873	\$ 865	\$ 84,239	\$ 2,461,015	\$ 1,649,090	\$ 2,012,037
Receipts:										
Taxes	-	-	-	3,058,463	-	-	34,979	784,468	1,438,260	-
Licenses and permits	-	-	-	34,467	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,819,424	-	-	2,699	-	-	563,099
Charges for services	-	-	-	1,021,470	2,546	-	5,976	-	-	-
Fines and forfeits	-	-	-	45,926	-	-	-	-	-	-
Other receipts	384,669	102,163	1,433,055	356,408	-	-	20,547	12,621	12,310	10,170
Total receipts	384,669	102,163	1,433,055	6,336,158	2,546	-	64,201	797,089	1,450,570	573,269
Disbursements:										
Personal services	-	-	-	4,356,300	-	-	31,105	243,600	1,757,543	101,572
Supplies	-	-	-	163,317	-	-	18,131	193,674	-	-
Other services and charges	-	-	-	1,196,005	-	-	15,488	312,667	102,985	363,584
Capital outlay	-	-	-	189,824	-	-	8,251	27,812	-	43,916
Other disbursements	403,254	136,109	1,303,974	104,174	-	-	1,000	2,262	589	-
Total disbursements	403,254	136,109	1,303,974	6,009,620	-	-	73,975	780,015	1,861,117	509,072
Excess (deficiency) of receipts over disbursements	(18,585)	(33,946)	129,081	326,538	2,546	-	(9,774)	17,074	(410,547)	64,197
Cash and investments - ending	\$ 7,140	\$ 32,069	\$ 302,183	\$ 1,804,368	\$ 8,419	\$ 865	\$ 74,465	\$ 2,478,089	\$ 1,238,543	\$ 2,076,234

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	City/Town Court Costs	Clerk's Record Perpetuation	Congressional School Interest	Congressional School Principal	Prisoner Reimbursement For Incarceration	Sales Disclosure County Share	Cumulative Bridge	Cumulative Building	Cumulative Capital Development	Cumulative Jail
Cash and investments - beginning	\$ 13,069	\$ 63,286	\$ 6,172	\$ 25,293	\$ 78,271	\$ 24,964	\$ 2,076,554	\$ 316,373	\$ 1,841,675	\$ 191,886
Receipts:										
Taxes	-	-	-	-	-	-	210,797	124,269	154,646	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	16,267	9,589	11,934	-
Charges for services	-	-	-	-	-	1,710	-	-	-	-
Fines and forfeits	2,903	7,088	-	-	-	-	-	-	-	-
Other receipts	-	-	201	-	55,602	-	21,849	-	4,025	948
Total receipts	<u>2,903</u>	<u>7,088</u>	<u>201</u>	<u>-</u>	<u>55,602</u>	<u>1,710</u>	<u>248,913</u>	<u>133,858</u>	<u>170,605</u>	<u>948</u>
Disbursements:										
Personal services	-	-	-	-	68,941	-	-	-	-	-
Supplies	-	753	-	-	3,812	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	16,521	-	216,266	-
Capital outlay	-	22,540	-	-	4,363	-	120,107	155,000	35,984	-
Other disbursements	-	-	506	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>23,293</u>	<u>506</u>	<u>-</u>	<u>77,116</u>	<u>-</u>	<u>136,628</u>	<u>155,000</u>	<u>252,250</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,903</u>	<u>(16,205)</u>	<u>(305)</u>	<u>-</u>	<u>(21,514)</u>	<u>1,710</u>	<u>112,285</u>	<u>(21,142)</u>	<u>(81,645)</u>	<u>948</u>
Cash and investments - ending	<u>\$ 15,972</u>	<u>\$ 47,081</u>	<u>\$ 5,867</u>	<u>\$ 25,293</u>	<u>\$ 56,757</u>	<u>\$ 26,674</u>	<u>\$ 2,188,839</u>	<u>\$ 295,231</u>	<u>\$ 1,760,030</u>	<u>\$ 192,834</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Drug Free Community	EMS Education Donations	Continue Education Sheriff	Firearms Training	General Drain Improvements	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 6,893	\$ 139	\$ 2,105	\$ 3,207	\$ 1,298,638	\$ 50,749	\$ 13,992	\$ 231	\$ 88,617	\$ 139,160
Receipts:										
Taxes	-	-	-	-	-	125,190	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	9,661	-	-	33,139	131,027
Charges for services	-	-	-	8,800	-	32,733	1,156	-	-	-
Fines and forfeits	5,773	-	-	-	-	-	-	-	-	-
Other receipts	-	-	736	-	39,061	1,423	-	-	-	103,669
Total receipts	5,773	-	736	8,800	39,061	169,007	1,156	-	33,139	234,696
Disbursements:										
Personal services	-	-	-	-	-	88,837	-	-	28,578	-
Supplies	-	-	-	-	-	1,649	-	-	-	182,285
Other services and charges	5,790	-	-	-	-	12,941	1,425	-	1,088	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	10,497	34,780	-	-	-	-	-
Total disbursements	5,790	-	-	10,497	34,780	103,427	1,425	-	29,666	182,285
Excess (deficiency) of receipts over disbursements	(17)	-	736	(1,697)	4,281	65,580	(269)	-	3,473	52,411
Cash and investments - ending	\$ 6,876	\$ 139	\$ 2,841	\$ 1,510	\$ 1,302,919	\$ 116,329	\$ 13,723	\$ 231	\$ 92,090	\$ 191,571

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	LIT Public Safety County Share	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ -	\$ 23,873	\$ 788,158	\$ 13,554	\$ 853,948	\$ 135,524	\$ 583,456	\$ 3,707	\$ 108,255	\$ 98,140
Receipts:										
Taxes	-	-	128,106	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	653,723	-	2,633,802	-	-	-	54,504	-	-	-
Charges for services	-	10,233	-	3,900	-	16,897	-	-	2,674	-
Fines and forfeits	-	-	-	-	-	-	-	1,080	12,987	-
Other receipts	-	-	46,032	-	499,109	-	-	-	-	18,476
Total receipts	653,723	10,233	2,807,940	3,900	499,109	16,897	54,504	1,080	15,661	18,476
Disbursements:										
Personal services	45,000	-	1,148,075	-	-	525	-	-	85,693	59,833
Supplies	-	-	1,192,204	-	-	-	-	-	-	-
Other services and charges	-	4,428	214,434	-	378,266	-	-	-	-	-
Capital outlay	16,500	-	21,107	-	-	-	-	-	-	-
Other disbursements	92,174	-	-	-	-	11,697	-	130	-	6,069
Total disbursements	153,674	4,428	2,575,820	-	378,266	12,222	-	130	85,693	65,902
Excess (deficiency) of receipts over disbursements	500,049	5,805	232,120	3,900	120,843	4,675	54,504	950	(70,032)	(47,426)
Cash and investments - ending	\$ 500,049	\$ 29,678	\$ 1,020,278	\$ 17,454	\$ 974,791	\$ 140,199	\$ 637,960	\$ 4,657	\$ 38,223	\$ 50,714

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Unsafe Building	Guardian Ad Litem	Court Appointed Special Advocate (CASA)	Section 102 Voting System	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 12,118	\$ 21,230	\$ 50,577	\$ 270	\$ 157,242	\$ 9,282	\$ 11,439	\$ 900	\$ 208	\$ 2,698
Receipts:										
Taxes	6,944	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	6,068	-	-	-
Charges for services	-	3,785	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	608	-	-	-
Other receipts	-	-	6,165	10,743	3,536	-	-	-	-	-
Total receipts	6,944	3,785	6,165	10,743	3,536	-	6,676	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	208	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	11,928	12,104	6,504	6,095	65,238	-	-	-	-	-
Total disbursements	11,928	12,104	6,504	6,095	65,238	-	-	-	208	-
Excess (deficiency) of receipts over disbursements	(4,984)	(8,319)	(339)	4,648	(61,702)	-	6,676	-	(208)	-
Cash and investments - ending	\$ 7,134	\$ 12,911	\$ 50,238	\$ 4,918	\$ 95,540	\$ 9,282	\$ 18,115	\$ 900	\$ -	\$ 2,698

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	County Elected Officials Training	Statewide 911	Mill Creek Conservancy	Lake Bruce Conservancy	Probation ALCO Sens/Drug Screen	Supplemental Juvenile Probation Services	County User Fee	Drainage Maintenance	Sherriff Controlled Substance	Donations
Cash and investments - beginning	\$ 2,612	\$ 330,430	\$ -	\$ -	\$ 212,932	\$ 34,898	\$ 135,983	\$ 1,575,655	\$ -	\$ 97,094
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	1,770	-
Charges for services	1,155	-	-	-	-	-	-	-	-	1,000
Fines and forfeits	-	-	-	-	56,076	1,447	28,229	-	-	-
Other receipts	-	229,647	4,385	3,371	-	-	14,340	464,197	-	5,580
Total receipts	1,155	229,647	4,385	3,371	56,076	1,447	42,569	464,197	1,770	6,580
Disbursements:										
Personal services	-	45,010	-	-	2,856	-	1,862	-	-	-
Supplies	-	-	-	-	440	-	516	-	-	-
Other services and charges	1,055	138,678	-	-	19,821	500	4,480	-	-	-
Capital outlay	-	160,943	-	-	205	-	-	-	-	-
Other disbursements	-	11	4,385	3,371	7,419	-	15,116	360,328	1,770	11,746
Total disbursements	1,055	344,642	4,385	3,371	30,741	500	21,974	360,328	1,770	11,746
Excess (deficiency) of receipts over disbursements	100	(114,995)	-	-	25,335	947	20,595	103,869	-	(5,166)
Cash and investments - ending	\$ 2,712	\$ 215,435	\$ -	\$ -	\$ 238,267	\$ 35,845	\$ 156,578	\$ 1,679,524	\$ -	\$ 91,928

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Payroll Clearing	Settlement Fund	Welfare Excise Allocation	LOIT Stabilization	LOIT Operating Levy Distribution	CVET Distribution	Weed Lien Collections	Delinquent Sewer Assessments	Financial Institution Tax	CEDIT Homestead Credit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 551,341	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ 9,006
Receipts:										
Taxes	-	-	388,864	-	1,763,737	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	113,213	63,903	-	131,799	-	-	143,240	471,424
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	1,701,130	7,829,589	-	-	-	-	2,564	33,529	-	-
Total receipts	1,701,130	7,829,589	502,077	63,903	1,763,737	131,799	2,564	33,529	143,240	471,424
Disbursements:										
Personal services	1,701,130	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	7,829,589	502,077	615,244	1,763,737	131,799	2,564	33,529	143,240	473,044
Total disbursements	1,701,130	7,829,589	502,077	615,244	1,763,737	131,799	2,564	33,529	143,240	473,044
Excess (deficiency) of receipts over disbursements	-	-	-	(551,341)	-	-	-	-	-	(1,620)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ 7,386

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	LOIT PTRC	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure State Share	Coroners Training & Con't Education	Interstate Compact State Share	Mortgage Recording Fees State Share	Sex and Violent Offender Admin State	Child Restraint Violation Fines
Cash and investments - beginning	\$ 77,786	\$ 678	\$ 364	\$ 150	\$ 245	\$ 230	\$ 150	\$ 60	\$ 22	\$ -
Receipts:										
Taxes	2,614,893	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	343	-	-	-
Charges for services	-	-	-	-	1,710	1,174	-	1,033	-	-
Fines and forfeits	-	5,874	9,540	-	-	-	-	-	120	-
Other receipts	115	-	-	1,835	-	-	-	-	-	50
Total receipts	2,615,008	5,874	9,540	1,835	1,710	1,174	343	1,033	120	50
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	2,635,808	6,324	9,169	1,830	1,685	1,210	456	998	127	50
Total disbursements	2,635,808	6,324	9,169	1,830	1,685	1,210	456	998	127	50
Excess (deficiency) of receipts over disbursements	(20,800)	(450)	371	5	25	(36)	(113)	35	(7)	-
Cash and investments - ending	\$ 56,986	\$ 228	\$ 735	\$ 155	\$ 270	\$ 194	\$ 37	\$ 95	\$ 15	\$ -

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Education Plate Fees Agency	Riverboat Revenue Sharing	CAGIT Distribution	CEDIT Distribution	Title IV-D Incentive	Prosecutor IV-D Incentive	Clerk IV-D Incentive	Emergency Medical Services	Treasurer's Report	Jail Lease Rental
Cash and investments - beginning	\$ -	\$ -	\$ 242	\$ -	\$ 42,199	\$ 57,635	\$ 38,093	\$ 55,666	\$ 258,517	\$ 180,453
Receipts:										
Taxes	-	-	2,614,893	-	-	-	-	-	-	308,371
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	79,390	-	654,756	-	-	-	-	-	23,797
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	281	-	-	-	4,930	7,413	4,930	684,416	276,466	-
Total receipts	281	79,390	2,614,893	654,756	4,930	7,413	4,930	684,416	276,466	332,168
Disbursements:										
Personal services	-	-	-	-	-	96	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	262,000
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	281	79,390	2,615,135	654,756	3,150	13,048	7,366	678,716	258,517	-
Total disbursements	281	79,390	2,615,135	654,756	3,150	13,144	7,366	678,716	258,517	262,000
Excess (deficiency) of receipts over disbursements	-	-	(242)	-	1,780	(5,731)	(2,436)	5,700	17,949	70,168
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 43,979	\$ 51,904	\$ 35,657	\$ 61,366	\$ 276,466	\$ 250,621

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Reassessment	LOIT Special Distribution	DRMO Equipment Fund	Industrial Park Improvements	Airport Improvements	Title III Voting System	Sherriff ALCO Sensors	Certificate Sale Commissioners	LOIT 2016 Special Distribution
Cash and investments - beginning	\$ 207,414	\$ -	\$ 17,191	\$ 43,644	\$ 29,110	\$ 49,797	\$ 241	\$ 12,468	\$ -
Receipts:									
Taxes	57,072	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	4,404	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	15,350	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	152	1,490,442	690	-	-	-	-	325	2,721,006
Total receipts	61,628	1,490,442	690	-	15,350	-	-	325	2,721,006
Disbursements:									
Personal services	26,072	-	-	-	-	-	-	-	-
Supplies	77	-	-	-	-	-	-	-	-
Other services and charges	130,050	2,050	-	-	-	34,642	-	-	-
Capital outlay	5,188	16,688	-	-	-	15,150	-	-	-
Other disbursements	-	-	2,040	-	4,418	-	-	-	2,721,006
Total disbursements	161,387	18,738	2,040	-	4,418	49,792	-	-	2,721,006
Excess (deficiency) of receipts over disbursements	(99,759)	1,471,704	(1,350)	-	10,932	(49,792)	-	325	-
Cash and investments - ending	\$ 107,655	\$ 1,471,704	\$ 15,841	\$ 43,644	\$ 40,042	\$ 5	\$ 241	\$ 12,793	\$ -

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Community Development Block Grant	2012 Data Share Initiative	20.106 Aviation Grant Fuel System	FEMA Supplemental Funding Grant	97.042 EMW2015 EP00037 (SIREN)	97.042 EMW2015 EP00037 (Radio)	CFDA 20.703 2016 HMEP GRANT	Victim Assistance 16/17	Victim Assistance 15/16
Cash and investments - beginning	\$ 154,074	\$ 500	\$ (1,976)	\$ 389	\$ -	\$ -	\$ -	\$ -	\$ (14,011)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	472,985	-	15,060	5,111	3,441	-	51,516
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	39,344	-	-	-	-	-	-	-	2,022
Total receipts	39,344	-	472,985	-	15,060	5,111	3,441	-	53,538
Disbursements:									
Personal services	-	-	-	-	-	-	-	12,353	51,901
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	1,396
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	110,000	-	355,788	-	15,060	5,111	702	-	-
Total disbursements	110,000	-	355,788	-	15,060	5,111	702	12,353	53,297
Excess (deficiency) of receipts over disbursements	(70,656)	-	117,197	-	-	-	2,739	(12,353)	241
Cash and investments - ending	\$ 83,418	\$ 500	\$ 115,221	\$ 389	\$ -	\$ -	\$ 2,739	\$ (12,353)	\$ (13,770)

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	2015 EMPG-P Salary Ctr# 16411	H1N1 Grant	Local Health Department Trust Account	BT Grant Health	Local Emergency Planning	Circuit/Family Court Grant	2016 JDAI 1007 GRANT	16-17 IDOC JDAI Grant D25-17-578	Totals
Cash and investments - beginning	\$ -	\$ 1,788	\$ 7,172	\$ 6,195	\$ 21,742	\$ 1,000	\$ -	\$ -	\$ 21,270,868
Receipts:									
Taxes	-	-	-	-	-	-	-	-	13,813,952
Licenses and permits	-	-	-	-	-	-	-	-	34,467
Intergovernmental receipts	18,483	-	14,300	-	3,599	-	5,000	30,937	8,253,407
Charges for services	-	-	-	-	-	-	-	-	1,133,302
Fines and forfeits	-	-	-	-	-	-	-	-	177,651
Other receipts	-	-	-	-	703	-	1,923	-	18,668,893
Total receipts	18,483	-	14,300	-	4,302	-	6,923	30,937	42,081,672
Disbursements:									
Personal services	-	-	14,299	-	-	-	-	-	9,871,181
Supplies	-	-	-	-	-	-	-	-	1,756,858
Other services and charges	-	-	-	-	1,579	-	-	-	3,438,347
Capital outlay	-	-	-	-	1,668	-	-	-	845,246
Other disbursements	18,483	-	-	66	-	-	6,776	17,433	24,332,952
Total disbursements	18,483	-	14,299	66	3,247	-	6,776	17,433	40,244,584
Excess (deficiency) of receipts over disbursements	-	-	1	(66)	1,055	-	147	13,504	1,837,088
Cash and investments - ending	\$ -	\$ 1,788	\$ 7,173	\$ 6,129	\$ 22,797	\$ 1,000	\$ 147	\$ 13,504	\$ 23,107,956

PULASKI COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
LEAF Funding	Lease of Xerox Machines	\$ 27,217	11/23/2015	11/23/2020
Pulaski County Holding Corporation	Pulaski County Jail Building	<u>524,000</u>	06/30/2011	06/30/2021
Total of annual lease payments		<u>\$ 551,217</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/>.