

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

FINANCIAL STATEMENT AUDIT REPORT

OF

MARTIN COUNTY

MARTIN COUNTY, INDIANA

January 1, 2016 to December 31, 2017



**FILED**  
08/31/2018



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	January Roush Bobbie Abel	01-01-13 to 06-30-18 07-01-18 to 12-31-20
County Treasurer	Vicki D. Boyd Lori D. Carrico	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Gerald D. Montgomery	01-01-15 to 12-31-18
County Sheriff	James Roush	01-01-15 to 12-31-18
County Recorder	Rhonda Sanders	01-01-15 to 12-13-20
President of the Board of County Commissioners	Paul George	01-01-16 to 12-31-18
President of the County Council	C. Richard Summers	01-01-16 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF MARTIN COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of Martin County (County), which comprises the financial position and results of operations for the period of January 1, 2016 to December 31, 2017, and the related notes to the financial statement as listed in the Table of Contents.

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2016 to December 31, 2017.


***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2016 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

August 21, 2018

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

MARTIN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	12-31-17		
After Settlement Collections	\$ 215,104	\$ 182,055	\$ 215,104	\$ 182,055	\$ 272,558	\$ 182,055	\$ 272,558		
Sheriff's Inmate Trust	5,329	122,709	126,071	1,967	123,010	123,341	1,636		
Jail Commissary	32,698	121,077	104,072	49,703	125,479	125,723	49,459		
Clerk's Trust	151,475	706,918	606,866	251,527	707,643	759,620	199,550		
General	528,081	1,946,857	2,090,724	384,214	3,247,827	3,197,980	434,061		
Accident Report	2,213	385	-	2,598	350	-	2,948		
CEDIT County Share	163,028	283,515	198,235	248,308	345,134	355,637	237,805		
City and Town Court Cost	790	2,364	-	3,154	2,627	3,153	2,628		
Clerk's Record Perpetuation	9,328	6,296	10	15,614	6,903	-	22,517		
COIT County Distributive Share	41,459	1,038,476	965,360	114,575	-	114,575	-		
Community Corrections	23,558	225,398	154,780	94,176	72,340	153,863	12,653		
CTP-2	(23)	11,425	8,398	3,004	5,975	8,804	175		
Congressional School Interest	2,188	-	260	1,928	-	260	1,668		
Congressional School Principal	12,957	-	-	12,957	-	-	12,957		
Sales Disclosure - County Share	4,357	1,420	20	5,757	1,470	(10)	7,237		
Cumulative Bridge	483,209	203,944	340,489	346,664	273,899	170,988	449,575		
Cumulative Capital Development	101,444	76,703	33,674	144,473	69,977	120,182	94,268		
Cumulative Voting System	230,786	60,391	33,168	258,009	-	-	258,009		
Drug Free Community	14,468	6,318	6,071	14,715	8,659	9,823	13,551		
Firearms Training	17,126	10,495	13,804	13,817	4,550	6,699	11,668		
Health	51,431	53,015	54,988	49,458	61,036	57,652	52,842		
Identification Security Protection	950	769	-	1,719	1,032	-	2,751		
Levy Excess	61	-	-	61	-	61	-		
Local Health Maintenance	3,472	49,708	33,139	20,041	16,570	33,139	3,472		
Local Road & Street	51,015	207,610	126,500	132,125	127,994	109,984	150,135		
LOIT Public Safety County Share	222,712	343,348	428,932	137,128	324,587	425,178	36,537		
Medical Co-Payments	13,784	2,185	853	15,116	130	286	14,960		
Misdemeanant	7,681	7,330	-	15,011	7,330	8,477	13,864		
Motor Vehicle Highway	508,997	1,538,182	1,621,456	425,723	1,516,844	1,570,774	371,793		
Omitted Property Tax Audits	-	43,688	-	43,688	19,031	43,615	19,104		
Plat Book	32,213	2,960	-	35,173	2,648	-	37,821		
Rainy Day	31,087	28,714	-	59,801	-	20,000	39,801		
Reassessment 2017	779,411	96,210	221,681	653,940	96,994	183,729	567,205		
Recorder's Records Perpetuation	44,041	11,476	517	55,000	16,264	22,879	48,385		
Solid Waste User Fees	-	104,995	104,995	-	106,064	106,064	-		
Supplemental Public Defender	79,224	122,462	117,953	83,733	142,798	88,067	138,464		
Surplus Tax	4,307	9,523	8,228	5,602	7,176	6,165	6,613		
Corner Perpetuation	3,028	2,589	-	5,617	4,935	1,770	8,782		
Tax Sale Redemption	839	6,300	6,789	350	10,311	10,311	350		
Surplus Tax Sale	85,572	29,977	67,159	48,390	47,649	42,060	53,979		
ILHD Trust Account	1,816	19,973	13,316	8,473	6,658	13,310	1,821		
GAL/CASA	5,873	930	-	6,803	750	-	7,553		
County Elected Officials Training	3,583	769	667	3,685	1,116	2,645	2,156		
Local Statewide 911 Fund	545,071	182,372	143,071	584,372	181,499	133,755	632,116		
LOIT 2016 Special Distribution	-	168,238	168,238	-	-	-	-		
Rainy Day Restricted (MVH)	-	436,500	-	436,500	300,000	502,000	234,500		
Adult Probation Administrative	51,692	7,026	15,925	42,793	8,448	25,145	26,096		
Juvenile Probation Administrative	4,545	100	-	4,645	-	-	4,645		
Supplemental Adult Probation Services	89,415	32,172	29,353	92,234	35,702	42,541	85,395		
Supplemental Juvenile Probation Services	14,240	1,345	875	14,710	100	3,294	11,516		
Alternative Dispute Resolution	1,868	900	600	2,168	840	200	2,808		
County User Fee	26,412	27,459	10,038	43,833	32,170	26,745	49,258		
Upper Boggs Creek	16,281	1,942	8,223	10,000	1,895	10,531	1,364		
Sheriff Sale Administration	4,873	1,983	1,500	5,356	1,970	1,300	6,026		
Community Corrections Donations	4	3,000	500	2,504	1,500	69	3,935		
TIF Capital Project-WG	98,500	58,470	13,000	143,970	78,645	-	222,615		
Payroll Clearing	(3,343)	968,834	966,556	(1,065)	1,002,235	1,004,367	(3,197)		
Health Insurance-Non Reverting	16,226	48,734	36,896	28,064	57,971	8,065	77,970		
Sheriff Pension Holding	1,350	1,975	-	3,325	1,025	-	4,350		
Settlement	-	4,621,267	4,621,267	-	4,858,357	4,858,357	-		
LOIT Public Safety	-	477,980	477,980	-	-	-	-		
CVET	-	81,603	-	-	79,210	79,210	-		
Final Excise Tax Cut-Due to State	159,258	327,306	486,564	-	347,177	347,177	-		
Sewer Liens	552	394	946	-	176	176	-		
Financial Institution Tax	-	28,361	28,361	-	25,520	25,520	-		
Homestead Credit Rebate	998	-	-	998	-	-	998		
LOIT Homestead Credit	12,584	477,980	485,528	5,036	-	8,582	(3,546)		

MARTIN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	12-31-17
Local Income Tax-Property Tax	-	-	-	-	498,972	480,671	18,301
State Fines and Forfeitures	10	50	60	-	55	40	15
Infraction Judgements	4,596	8,669	12,351	914	8,712	8,114	1,512
Overweight Vehicle Fines	838	2,042	2,242	638	3,071	3,290	419
Special Death Benefits	437	595	957	75	725	665	135
Sales Disclosure - State Share	750	1,420	2,015	155	1,465	1,550	70
Coroners Training & Con't Education	279	642	817	104	658	720	42
Mortgage Recording Fees	623	922	1,485	60	928	913	75
Child Restraint System Fees	425	550	950	25	300	325	-
Forest Restoration	-	-	-	-	279	279	-
Inheritance Tax	51,152	(4)	51,148	-	-	-	-
Education Plate	-	207	169	38	188	188	38
Riverboat Revenue Sharing	27,183	64,331	55,785	35,729	61,420	81,125	16,024
CEDIT Distribution	-	372,025	372,025	-	-	-	-
COIT Distribution	-	1,529,535	1,529,535	-	-	-	-
LOIT Special Distribution	-	86,145	-	86,145	-	36,000	50,145
LIT Certified Shares	-	-	-	-	507,157	507,157	-
LIT Public Safety	-	-	-	-	138,842	138,842	-
LIT Economic Development	-	-	-	-	94,787	94,787	-
93.563 Prosecutor PCA	1,295	178	68	1,405	159	26	1,538
93.563 Title IV-D Incentive	15,349	4,476	-	19,825	4,472	1,301	22,996
93.563 Prosecutor IV-D Incentive-Prior To Oct '99	8,631	-	-	8,631	-	-	8,631
93.563 Prosecutor IV-D Incentive-Post Oct '99	18,765	6,739	10,598	14,906	6,725	7,595	14,036
93.563 Clerk IV-D Incentive-Post Oct '99	27,117	4,475	-	31,592	4,472	-	36,064
Alcohol & Drug Program	21,757	29,007	22,159	28,605	27,934	28,881	27,658
Non-Reverting Voting	3,200	-	3,200	-	-	-	-
Jury Fees	17,532	1,145	1,420	17,257	1,243	5,142	13,358
Law Enforcement Con't Ed	3,314	1,602	576	4,340	1,676	568	5,448
Family Court Project	5,072	-	3,975	1,097	-	-	1,097
Bad Check Fee Fund	67	1,803	-	1,870	1,325	-	3,195
Public Health Base Grant II	(3,053)	6,831	3,778	-	-	762	(762)
Bio-Terrorism Grant	197	-	90	107	-	107	-
Pandemic Assessment	1,482	-	-	1,482	-	-	1,482
County Law Enforcement/ Sheriff	3,111	470	-	3,581	-	3,502	79
Law Enforcement Drug Buy Fund	4,222	-	-	4,222	2,500	-	6,722
Local Emergency Planning	13,063	-	-	13,063	-	-	13,063
Operation Pullover	-	657	607	50	-	50	-
Project Income-Grant 2	64,792	116,658	171,253	10,197	116,813	100,278	26,732
Clerk Child Support	1,894	105,222	106,381	735	89,776	90,154	357
Commissioners Certificate Sale Surplus	811	5,800	4,153	2,458	-	-	2,458
Family Court Contract	(281)	-	(281)	-	-	-	-
Prosecutor Check Deception Program	941	8,161	7,482	1,620	6,949	7,029	1,540
"Jag" Edward Bryne Memorial	1,621	-	-	1,621	-	-	1,621
K9	21,120	1,935	13,279	9,776	260	1,223	8,813
IDOR Sheriff Warrant Fee	42	1,647	1,650	39	1,290	1,198	131
Redevelopment Commission	16,883	401	1,000	16,284	79	1,085	15,278
Ebola Grant	7,485	7,485	9,478	5,492	-	5,290	202
Loogotee Deferral Fund	-	597	-	597	498	-	1,095
Commissioners Certificate Sale	-	200	200	-	-	-	-
Workforce Development Grant	-	52,000	12,775	39,225	40,336	62,992	16,569
PBIS Grant Program	-	10,000	5,879	4,121	7,000	7,569	3,552
Juvenile Community Corrections	-	15,625	10,418	5,207	25,000	24,298	5,909
Jail Treatment DOC Grant	-	27,739	8,823	18,916	38,613	50,081	7,448
Drug Prosecution Grant Fund	-	2,000	2,000	-	-	-	-
Sheriff Reserve Deputy Donation	-	-	-	-	16,809	7,609	9,200
Jail Booking Fee	-	-	-	-	3,196	-	3,196
Community Development Block Grant	-	-	-	-	226,570	222,017	4,553
Community Crossings Grant	-	-	-	-	744,495	746,335	(1,840)
Drug Fund Grant	-	-	-	-	9,000	7,373	1,627
1006 Grant	-	-	-	-	71,448	75,956	(4,508)
Totals	\$ 5,353,920	\$ 18,125,382	\$ 17,711,803	\$ 5,767,499	\$ 17,566,955	\$ 17,969,978	\$ 5,364,476

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

MARTIN COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

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

*Licenses and permits.* Amounts received from businesses, occupations, or 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.

MARTIN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

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

**E. Disbursements**

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

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

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

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

*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.

MARTIN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

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

MARTIN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

*Funding Policy and Annual Pension Cost*

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

MARTIN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

**Note 7. Negative Receipts and Disbursements**

The financial statement contains some receipts and disbursements which appear as negative entries. This is a result of the correction of an error from a prior period. The error made in the prior period was corrected by reversing the original entry. Since the original entry and the correction were made in separate periods, a negative receipt or disbursement was shown in the current period.

MARTIN COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of payroll clearing funds for insurance premiums paid in advance of deductions from employees' paychecks, a posting error which was corrected subsequent to the audit period, and funds being set up for reimbursable grants for which the reimbursement for expenditures made by the County was not received by December 31, 2016 and 2017.

**Note 9. Restatements**

For the year ended December 31, 2016, 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:

Fund	Balance as of December 31, 2015	Prior Period Adjustment	Balance as of January 1, 2016
Local Statewide 911 Fund	\$ 515,071	\$ 30,000	\$ 545,071

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#### OTHER INFORMATION - UNAUDITED

The County's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

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

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

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	CEDIT County Share	City and Town Court Cost
Cash and investments - beginning	\$ 215,104	\$ 5,329	\$ 32,698	\$ 151,475	\$ 528,081	\$ 2,213	\$ 163,028	\$ 790
Receipts:								
Taxes	182,055	-	-	-	1,570,681	-	283,515	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	190,343	-	-	-
Charges for services	-	122,709	121,077	-	92,389	385	-	-
Fines and forfeits	-	-	-	706,918	35,416	-	-	2,364
Other receipts	-	-	-	-	58,028	-	-	-
Total receipts	182,055	122,709	121,077	706,918	1,946,857	385	283,515	2,364
Disbursements:								
Personal services	-	-	-	-	1,751,502	-	20,939	-
Supplies	-	-	-	-	81,441	-	-	-
Other services and charges	-	-	-	-	219,173	-	177,296	-
Capital outlay	-	-	-	-	38,608	-	-	-
Other disbursements	215,104	126,071	104,072	606,866	-	-	-	-
Total disbursements	215,104	126,071	104,072	606,866	2,090,724	-	198,235	-
Excess (deficiency) of receipts over disbursements	(33,049)	(3,362)	17,005	100,052	(143,867)	385	85,280	2,364
Cash and investments - ending	\$ 182,055	\$ 1,967	\$ 49,703	\$ 251,527	\$ 384,214	\$ 2,598	\$ 248,308	\$ 3,154

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

	Clerk's Record Perpetuation	COIT County Distributive Share	Community Corrections	CTP-2	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge
Cash and investments - beginning	\$ 9,328	\$ 41,459	\$ 23,558	\$ (23)	\$ 2,188	\$ 12,957	\$ 4,357	\$ 483,209
Receipts:								
Taxes	-	1,038,476	-	-	-	-	-	114,367
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	225,398	11,425	-	-	-	88,653
Charges for services	-	-	-	-	-	-	1,420	-
Fines and forfeits	6,296	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	924
Total receipts	6,296	1,038,476	225,398	11,425	-	-	1,420	203,944
Disbursements:								
Personal services	-	483,168	117,691	-	-	-	-	-
Supplies	-	52,818	2,107	1,257	-	-	-	16,775
Other services and charges	-	424,104	9,459	5,691	-	-	-	131,507
Capital outlay	-	5,270	-	-	-	-	-	192,207
Other disbursements	10	-	25,523	1,450	260	-	20	-
Total disbursements	10	965,360	154,780	8,398	260	-	20	340,489
Excess (deficiency) of receipts over disbursements	6,286	73,116	70,618	3,027	(260)	-	1,400	(136,545)
Cash and investments - ending	\$ 15,614	\$ 114,575	\$ 94,176	\$ 3,004	\$ 1,928	\$ 12,957	\$ 5,757	\$ 346,664

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

	Cumulative Capital Development	Cumulative Voting System	Drug Free Community	Firearms Training	Health	Identification Security Protection	Levy Excess
Cash and investments - beginning	\$ 101,444	\$ 230,786	\$ 14,468	\$ 17,126	\$ 51,431	\$ 950	\$ 61
Receipts:							
Taxes	60,873	53,863	-	-	39,107	-	-
Licenses and permits	-	-	-	10,495	9,099	-	-
Intergovernmental receipts	15,525	6,528	-	-	4,809	-	-
Charges for services	-	-	-	-	-	769	-
Fines and forfeits	-	-	6,318	-	-	-	-
Other receipts	305	-	-	-	-	-	-
Total receipts	76,703	60,391	6,318	10,495	53,015	769	-
Disbursements:							
Personal services	-	-	-	-	15,858	-	-
Supplies	-	-	-	13,804	1,262	-	-
Other services and charges	29,670	33,168	-	-	36,657	-	-
Capital outlay	4,004	-	-	-	1,211	-	-
Other disbursements	-	-	6,071	-	-	-	-
Total disbursements	33,674	33,168	6,071	13,804	54,988	-	-
Excess (deficiency) of receipts over disbursements	43,029	27,223	247	(3,309)	(1,973)	769	-
Cash and investments - ending	\$ 144,473	\$ 258,009	\$ 14,715	\$ 13,817	\$ 49,458	\$ 1,719	\$ 61

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

	Local Health Maintenance	Local Road & Street	LOIT Public Safety County Share	Medical Co-Payments	Misdemeanant	Motor Vehicle Highway	Omitted Property Tax Audits
Cash and investments - beginning	\$ 3,472	\$ 51,015	\$ 222,712	\$ 13,784	\$ 7,681	\$ 508,997	\$ -
Receipts:							
Taxes	-	-	-	-	-	290,263	43,688
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	49,708	207,259	343,348	-	7,330	1,219,183	-
Charges for services	-	-	-	2,185	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	351	-	-	-	28,736	-
Total receipts	49,708	207,610	343,348	2,185	7,330	1,538,182	43,688
Disbursements:							
Personal services	-	-	32,141	-	-	612,621	-
Supplies	-	19,069	-	-	-	480,622	-
Other services and charges	33,139	-	388,791	853	-	237,563	-
Capital outlay	-	107,431	8,000	-	-	27,629	-
Other disbursements	-	-	-	-	-	263,021	-
Total disbursements	33,139	126,500	428,932	853	-	1,621,456	-
Excess (deficiency) of receipts over disbursements	16,569	81,110	(85,584)	1,332	7,330	(83,274)	43,688
Cash and investments - ending	\$ 20,041	\$ 132,125	\$ 137,128	\$ 15,116	\$ 15,011	\$ 425,723	\$ 43,688

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

	Plat Book	Rainy Day	Reassessment 2017	Recorder's Records Perpetuation	Solid Waste User Fees	Supplemental Public Defender	Surplus Tax
Cash and investments - beginning	\$ 32,213	\$ 31,087	\$ 779,411	\$ 44,041	\$ -	\$ 79,224	\$ 4,307
Receipts:							
Taxes	-	28,714	83,746	-	104,995	-	9,523
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	10,746	-	-	-	-
Charges for services	2,960	-	-	11,476	-	122,462	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	1,718	-	-	-	-
Total receipts	2,960	28,714	96,210	11,476	104,995	122,462	9,523
Disbursements:							
Personal services	-	-	34,291	-	-	-	-
Supplies	-	-	890	-	-	-	-
Other services and charges	-	-	178,861	517	-	117,953	-
Capital outlay	-	-	3,500	-	-	-	-
Other disbursements	-	-	4,139	-	104,995	-	8,228
Total disbursements	-	-	221,681	517	104,995	117,953	8,228
Excess (deficiency) of receipts over disbursements	2,960	28,714	(125,471)	10,959	-	4,509	1,295
Cash and investments - ending	\$ 35,173	\$ 59,801	\$ 653,940	\$ 55,000	\$ -	\$ 83,733	\$ 5,602

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

	Corner Perpetuation	Tax Sale Redemption	Surplus Tax Sale	ILHD Trust Account	GAL/CASA	County Elected Officials Training	Local Statewide 911 Fund
Cash and investments - beginning	\$ 3,028	\$ 839	\$ 85,572	\$ 1,816	\$ 5,873	\$ 3,583	\$ 545,071
Receipts:							
Taxes	-	6,300	29,977	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	19,973	-	-	-
Charges for services	2,589	-	-	-	-	769	182,372
Fines and forfeits	-	-	-	-	930	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	2,589	6,300	29,977	19,973	930	769	182,372
Disbursements:							
Personal services	-	-	-	-	-	-	72,309
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	13,316	-	667	34,541
Capital outlay	-	-	-	-	-	-	6,221
Other disbursements	-	6,789	67,159	-	-	-	30,000
Total disbursements	-	6,789	67,159	13,316	-	667	143,071
Excess (deficiency) of receipts over disbursements	2,589	(489)	(37,182)	6,657	930	102	39,301
Cash and investments - ending	\$ 5,617	\$ 350	\$ 48,390	\$ 8,473	\$ 6,803	\$ 3,685	\$ 584,372

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

	LOIT 2016 Special Distribution	Rainy Day Restricted (MVH)	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution
Cash and investments - beginning	\$ -	\$ -	\$ 51,692	\$ 4,545	\$ 89,415	\$ 14,240	\$ 1,868
Receipts:							
Taxes	168,238	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	7,026	100	31,892	1,345	900
Other receipts	-	436,500	-	-	280	-	-
Total receipts	168,238	436,500	7,026	100	32,172	1,345	900
Disbursements:							
Personal services	-	-	15,925	-	14,456	-	600
Supplies	-	-	-	-	1,766	-	-
Other services and charges	-	-	-	-	9,952	875	-
Capital outlay	-	-	-	-	3,179	-	-
Other disbursements	168,238	-	-	-	-	-	-
Total disbursements	168,238	-	15,925	-	29,353	875	600
Excess (deficiency) of receipts over disbursements	-	436,500	(8,899)	100	2,819	470	300
Cash and investments - ending	\$ -	\$ 436,500	\$ 42,793	\$ 4,645	\$ 92,234	\$ 14,710	\$ 2,168

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

	County User Fee	Upper Boggs Creek	Sheriff Sale Administration	Community Corrections Donations	TIF Capital Project-WG	Payroll Clearing	Health Insurance-Non Reverting
Cash and investments - beginning	\$ 26,412	\$ 16,281	\$ 4,873	\$ 4	\$ 98,500	\$ (3,343)	\$ 16,226
Receipts:							
Taxes	-	1,942	-	-	58,470	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	1,983	-	-	-	-
Fines and forfeits	27,459	-	-	-	-	-	-
Other receipts	-	-	-	3,000	-	968,834	48,734
Total receipts	27,459	1,942	1,983	3,000	58,470	968,834	48,734
Disbursements:							
Personal services	7,414	-	-	-	-	-	36,896
Supplies	-	-	-	-	-	-	-
Other services and charges	2,624	8,223	1,500	500	-	-	-
Capital outlay	-	-	-	-	13,000	-	-
Other disbursements	-	-	-	-	-	966,556	-
Total disbursements	10,038	8,223	1,500	500	13,000	966,556	36,896
Excess (deficiency) of receipts over disbursements	17,421	(6,281)	483	2,500	45,470	2,278	11,838
Cash and investments - ending	\$ 43,833	\$ 10,000	\$ 5,356	\$ 2,504	\$ 143,970	\$ (1,065)	\$ 28,064

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

	Sheriff Pension Holding	Settlement	LOIT Public Safety	CVET	Final Excise Tax Cut-Due to State	Sewer Liens	Financial Institution Tax	Homestead Credit Rebate
Cash and investments - beginning	\$ 1,350	\$ -	\$ -	\$ -	\$ 159,258	\$ 552	\$ -	\$ 998
Receipts:								
Taxes	-	4,186,823	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	434,444	477,980	81,603	327,306	-	28,361	-
Charges for services	-	-	-	-	-	394	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,975	-	-	-	-	-	-	-
Total receipts	1,975	4,621,267	477,980	81,603	327,306	394	28,361	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	4,621,267	477,980	81,603	486,564	946	28,361	-
Total disbursements	-	4,621,267	477,980	81,603	486,564	946	28,361	-
Excess (deficiency) of receipts over disbursements	1,975	-	-	-	(159,258)	(552)	-	-
Cash and investments - ending	\$ 3,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 998

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

	LOIT Homestead Credit	Local Income Tax-Property Tax	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefits	Sales Disclosure - State Share
Cash and investments - beginning	\$ 12,584	\$ -	\$ 10	\$ 4,596	\$ 838	\$ 437	\$ 750
Receipts:							
Taxes	477,980	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	1,420
Fines and forfeits	-	-	50	8,669	2,042	595	-
Other receipts	-	-	-	-	-	-	-
Total receipts	477,980	-	50	8,669	2,042	595	1,420
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	485,528	-	60	12,351	2,242	957	2,015
Total disbursements	485,528	-	60	12,351	2,242	957	2,015
Excess (deficiency) of receipts over disbursements	(7,548)	-	(10)	(3,682)	(200)	(362)	(595)
Cash and investments - ending	\$ 5,036	\$ -	\$ -	\$ 914	\$ 638	\$ 75	\$ 155

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

	Coroners Training & Con't Education	Mortgage Recording Fees	Child Restraint System Fees	Forest Restoration	Inheritance Tax	Education Plate	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 279	\$ 623	\$ 425	\$ -	\$ 51,152	\$ -	\$ 27,183
Receipts:							
Taxes	-	-	-	-	(4)	207	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	64,331
Charges for services	642	922	-	-	-	-	-
Fines and forfeits	-	-	550	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	642	922	550	-	(4)	207	64,331
Disbursements:							
Personal services	-	-	-	-	-	-	13,064
Supplies	-	-	-	-	-	-	2,107
Other services and charges	-	-	-	-	-	-	12,095
Capital outlay	-	-	-	-	-	-	6,655
Other disbursements	817	1,485	950	-	51,148	169	21,864
Total disbursements	817	1,485	950	-	51,148	169	55,785
Excess (deficiency) of receipts over disbursements	(175)	(563)	(400)	-	(51,152)	38	8,546
Cash and investments - ending	\$ 104	\$ 60	\$ 25	\$ -	\$ -	\$ 38	\$ 35,729

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

	CEDIT Distribution	COIT Distribution	LOIT Special Distribution	LIT Certified Shares	LIT Public Safety	LIT Economic Development	93.563 Prosecutor PCA
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,295
Receipts:							
Taxes	372,025	1,529,535	86,145	-	-	-	178
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>372,025</u>	<u>1,529,535</u>	<u>86,145</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>178</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	372,025	1,529,535	-	-	-	-	68
Total disbursements	<u>372,025</u>	<u>1,529,535</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>68</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>86,145</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>110</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 86,145</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,405</u>

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

	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Prior To Oct '99	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Alcohol & Drug Program	Non-Reverting Voting	Jury Fees
Cash and investments - beginning	\$ 15,349	\$ 8,631	\$ 18,765	\$ 27,117	\$ 21,757	\$ 3,200	\$ 17,532
Receipts:							
Taxes	4,476	-	6,739	4,475	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	29,007	-	1,145
Other receipts	-	-	-	-	-	-	-
Total receipts	4,476	-	6,739	4,475	29,007	-	1,145
Disbursements:							
Personal services	-	-	6,480	-	20,559	-	-
Supplies	-	-	4,118	-	-	-	-
Other services and charges	-	-	-	-	-	-	1,420
Capital outlay	-	-	-	-	1,600	3,200	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	10,598	-	22,159	3,200	1,420
Excess (deficiency) of receipts over disbursements	4,476	-	(3,859)	4,475	6,848	(3,200)	(275)
Cash and investments - ending	\$ 19,825	\$ 8,631	\$ 14,906	\$ 31,592	\$ 28,605	\$ -	\$ 17,257

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

	Law Enforcement Con't Ed	Family Court Project	Bad Check Fee Fund	Public Health Base Grant II	Bio-Terrorism Grant	Pandemic Assessment	County Law Enforcement/ Sheriff
Cash and investments - beginning	\$ 3,314	\$ 5,072	\$ 67	\$ (3,053)	\$ 197	\$ 1,482	\$ 3,111
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,831	-	-	-
Charges for services	-	-	1,803	-	-	-	-
Fines and forfeits	1,602	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	470
Total receipts	1,602	-	1,803	6,831	-	-	470
Disbursements:							
Personal services	-	3,975	-	2,633	-	-	-
Supplies	-	-	-	620	-	-	-
Other services and charges	576	-	-	525	90	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	576	3,975	-	3,778	90	-	-
Excess (deficiency) of receipts over disbursements	1,026	(3,975)	1,803	3,053	(90)	-	470
Cash and investments - ending	\$ 4,340	\$ 1,097	\$ 1,870	\$ -	\$ 107	\$ 1,482	\$ 3,581

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

	Law Enforcement Drug Buy Fund	Local Emergency Planning	Operation Pullover	Project Income- Grant 2	Clerk Child Support	Commissioners Certificate Sale Surplus	Family Court Contract
Cash and investments - beginning	\$ 4,222	\$ 13,063	\$ -	\$ 64,792	\$ 1,894	\$ 811	\$ (281)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	657	-	-	-	-
Charges for services	-	-	-	91,072	-	-	-
Fines and forfeits	-	-	-	-	105,222	-	-
Other receipts	-	-	-	25,586	-	5,800	-
Total receipts	-	-	657	116,658	105,222	5,800	-
Disbursements:							
Personal services	-	-	607	64,952	-	-	-
Supplies	-	-	-	8,484	-	-	-
Other services and charges	-	-	-	46,047	-	-	-
Capital outlay	-	-	-	50,330	-	-	-
Other disbursements	-	-	-	1,440	106,381	4,153	(281)
Total disbursements	-	-	607	171,253	106,381	4,153	(281)
Excess (deficiency) of receipts over disbursements	-	-	50	(54,595)	(1,159)	1,647	281
Cash and investments - ending	\$ 4,222	\$ 13,063	\$ 50	\$ 10,197	\$ 735	\$ 2,458	\$ -

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

	Prosecutor Check Deception Program	"Jag" Edward Bryne Memorial	K9	IDOR Sheriff Warrant Fee	Redevelopment Commission	Ebola Grant	Loogootee Deferral Fund
Cash and investments - beginning	\$ 941	\$ 1,621	\$ 21,120	\$ 42	\$ 16,883	\$ 7,485	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	7,485	-
Charges for services	-	-	-	1,647	-	-	-
Fines and forfeits	-	-	-	-	-	-	597
Other receipts	8,161	-	1,935	-	401	-	-
Total receipts	8,161	-	1,935	1,647	401	7,485	597
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	1,446	-	-	-	-
Other services and charges	-	-	7,883	1,650	1,000	9,478	-
Capital outlay	-	-	3,950	-	-	-	-
Other disbursements	7,482	-	-	-	-	-	-
Total disbursements	7,482	-	13,279	1,650	1,000	9,478	-
Excess (deficiency) of receipts over disbursements	679	-	(11,344)	(3)	(599)	(1,993)	597
Cash and investments - ending	\$ 1,620	\$ 1,621	\$ 9,776	\$ 39	\$ 16,284	\$ 5,492	\$ 597

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

	Commissioners Certificate Sale	Workforce Development Grant	PBIS Grant Program	Juvenile Community Corrections	Jail Treatment DOC Grant	Drug Prosecution Grant Fund	Sheriff Reserve Deputy Donation
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	52,000	10,000	15,625	27,739	2,000	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	200	-	-	-	-	-	-
Total receipts	200	52,000	10,000	15,625	27,739	2,000	-
Disbursements:							
Personal services	-	-	-	9,122	8,653	-	-
Supplies	-	-	929	642	-	-	-
Other services and charges	200	12,775	4,950	654	170	2,000	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	200	12,775	5,879	10,418	8,823	2,000	-
Excess (deficiency) of receipts over disbursements	-	39,225	4,121	5,207	18,916	-	-
Cash and investments - ending	\$ -	\$ 39,225	\$ 4,121	\$ 5,207	\$ 18,916	\$ -	\$ -

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

	Jail Booking Fee	Community Development Block Grant	Community Crossings Grant	Drug Fund Grant	1006 Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,353,920
Receipts:						
Taxes	-	-	-	-	-	10,837,372
Licenses and permits	-	-	-	-	-	19,594
Intergovernmental receipts	-	-	-	-	-	3,936,590
Charges for services	-	-	-	-	-	763,445
Fines and forfeits	-	-	-	-	-	976,443
Other receipts	-	-	-	-	-	1,591,938
Total receipts	-	-	-	-	-	18,125,382
Disbursements:						
Personal services	-	-	-	-	-	3,345,856
Supplies	-	-	-	-	-	690,157
Other services and charges	-	-	-	-	-	2,198,113
Capital outlay	-	-	-	-	-	475,995
Other disbursements	-	-	-	-	-	11,001,682
Total disbursements	-	-	-	-	-	17,711,803
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	413,579
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,767,499

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	CEDIT County Share	City and Town Court Cost
Cash and investments - beginning	\$ 182,055	\$ 1,967	\$ 49,703	\$ 251,527	\$ 384,214	\$ 2,598	\$ 248,308	\$ 3,154
Receipts:								
Taxes	-	-	-	-	1,615,615	-	331,604	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,338,972	-	-	-
Charges for services	-	123,010	125,479	-	55,900	350	-	-
Fines and forfeits	-	-	-	707,643	36,428	-	-	2,627
Other receipts	272,558	-	-	-	200,912	-	13,530	-
Total receipts	272,558	123,010	125,479	707,643	3,247,827	350	345,134	2,627
Disbursements:								
Personal services	-	-	-	-	2,311,622	-	95,637	-
Supplies	-	-	-	-	132,246	-	-	-
Other services and charges	-	-	-	-	653,409	-	80,500	-
Capital outlay	-	-	-	-	63,432	-	-	-
Other disbursements	182,055	123,341	125,723	759,620	37,271	-	179,500	3,153
Total disbursements	182,055	123,341	125,723	759,620	3,197,980	-	355,637	3,153
Excess (deficiency) of receipts over disbursements	90,503	(331)	(244)	(51,977)	49,847	350	(10,503)	(526)
Cash and investments - ending	\$ 272,558	\$ 1,636	\$ 49,459	\$ 199,550	\$ 434,061	\$ 2,948	\$ 237,805	\$ 2,628

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Clerk's Record Perpetuation	COIT County Distributive Share	Community Corrections	CTP-2	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge
Cash and investments - beginning	\$ 15,614	\$ 114,575	\$ 94,176	\$ 3,004	\$ 1,928	\$ 12,957	\$ 5,757	\$ 346,664
Receipts:								
Taxes	-	-	-	-	-	-	-	116,340
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	72,340	5,975	-	-	-	154,785
Charges for services	-	-	-	-	-	-	1,470	-
Fines and forfeits	6,903	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	2,774
Total receipts	6,903	-	72,340	5,975	-	-	1,470	273,899
Disbursements:								
Personal services	-	-	95,213	-	-	-	-	-
Supplies	-	-	13,668	1,138	-	-	-	14,926
Other services and charges	-	-	15,437	7,666	-	-	-	76,525
Capital outlay	-	-	29,544	-	-	-	-	79,537
Other disbursements	-	114,575	1	-	260	-	(10)	-
Total disbursements	-	114,575	153,863	8,804	260	-	(10)	170,988
Excess (deficiency) of receipts over disbursements	6,903	(114,575)	(81,523)	(2,829)	(260)	-	1,480	102,911
Cash and investments - ending	\$ 22,517	\$ -	\$ 12,653	\$ 175	\$ 1,668	\$ 12,957	\$ 7,237	\$ 449,575

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Cumulative Capital Development	Cumulative Voting System	Drug Free Community	Firearms Training	Health	Identification Security Protection	Levy Excess
Cash and investments - beginning	\$ 144,473	\$ 258,009	\$ 14,715	\$ 13,817	\$ 49,458	\$ 1,719	\$ 61
Receipts:							
Taxes	61,923	-	-	-	44,660	-	-
Licenses and permits	-	-	-	-	6,468	-	-
Intergovernmental receipts	7,527	-	-	-	5,428	-	-
Charges for services	-	-	-	4,550	4,480	1,032	-
Fines and forfeits	-	-	8,659	-	-	-	-
Other receipts	527	-	-	-	-	-	-
Total receipts	69,977	-	8,659	4,550	61,036	1,032	-
Disbursements:							
Personal services	-	-	3,000	-	14,508	-	-
Supplies	-	-	-	6,699	-	-	-
Other services and charges	76,706	-	-	-	41,621	-	-
Capital outlay	43,476	-	-	-	1,523	-	-
Other disbursements	-	-	6,823	-	-	-	61
Total disbursements	120,182	-	9,823	6,699	57,652	-	61
Excess (deficiency) of receipts over disbursements	(50,205)	-	(1,164)	(2,149)	3,384	1,032	(61)
Cash and investments - ending	\$ 94,268	\$ 258,009	\$ 13,551	\$ 11,668	\$ 52,842	\$ 2,751	\$ -

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Local Health Maintenance	Local Road & Street	LOIT Public Safety County Share	Medical Co-Payments	Misdemeanant	Motor Vehicle Highway	Omitted Property Tax Audits
Cash and investments - beginning	\$ 20,041	\$ 132,125	\$ 137,128	\$ 15,116	\$ 15,011	\$ 425,723	\$ 43,688
Receipts:							
Taxes	-	-	-	-	-	-	19,031
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	16,570	127,235	324,587	-	7,330	1,467,720	-
Charges for services	-	-	-	130	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	759	-	-	-	49,124	-
Total receipts	<u>16,570</u>	<u>127,994</u>	<u>324,587</u>	<u>130</u>	<u>7,330</u>	<u>1,516,844</u>	<u>19,031</u>
Disbursements:							
Personal services	-	-	35,499	-	-	613,419	-
Supplies	-	93	-	-	-	384,294	-
Other services and charges	33,139	-	354,337	286	-	227,072	43,615
Capital outlay	-	109,891	35,342	-	8,477	28,481	-
Other disbursements	-	-	-	-	-	317,508	-
Total disbursements	<u>33,139</u>	<u>109,984</u>	<u>425,178</u>	<u>286</u>	<u>8,477</u>	<u>1,570,774</u>	<u>43,615</u>
Excess (deficiency) of receipts over disbursements	<u>(16,569)</u>	<u>18,010</u>	<u>(100,591)</u>	<u>(156)</u>	<u>(1,147)</u>	<u>(53,930)</u>	<u>(24,584)</u>
Cash and investments - ending	<u>\$ 3,472</u>	<u>\$ 150,135</u>	<u>\$ 36,537</u>	<u>\$ 14,960</u>	<u>\$ 13,864</u>	<u>\$ 371,793</u>	<u>\$ 19,104</u>

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Plat Book	Rainy Day	Reassessment 2017	Recorder's Records Perpetuation	Solid Waste User Fees	Supplemental Public Defender	Surplus Tax
Cash and investments - beginning	\$ 35,173	\$ 59,801	\$ 653,940	\$ 55,000	\$ -	\$ 83,733	\$ 5,602
Receipts:							
Taxes	-	-	84,065	-	-	142,798	7,176
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	10,218	-	-	-	-
Charges for services	2,648	-	-	16,264	106,064	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	2,711	-	-	-	-
Total receipts	2,648	-	96,994	16,264	106,064	142,798	7,176
Disbursements:							
Personal services	-	-	35,011	-	-	-	-
Supplies	-	-	120	-	-	-	-
Other services and charges	-	20,000	102,397	22,879	-	88,067	-
Capital outlay	-	-	43,852	-	-	-	-
Other disbursements	-	-	2,349	-	106,064	-	6,165
Total disbursements	-	20,000	183,729	22,879	106,064	88,067	6,165
Excess (deficiency) of receipts over disbursements	2,648	(20,000)	(86,735)	(6,615)	-	54,731	1,011
Cash and investments - ending	\$ 37,821	\$ 39,801	\$ 567,205	\$ 48,385	\$ -	\$ 138,464	\$ 6,613

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Corner Perpetuation	Tax Sale Redemption	Surplus Tax Sale	ILHD Trust Account	GAL/CASA	County Elected Officials Training	Local Statewide 911 Fund
Cash and investments - beginning	\$ 5,617	\$ 350	\$ 48,390	\$ 8,473	\$ 6,803	\$ 3,685	\$ 584,372
Receipts:							
Taxes	-	10,311	47,649	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,658	-	-	-
Charges for services	4,935	-	-	-	-	1,116	181,499
Fines and forfeits	-	-	-	-	750	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	4,935	10,311	47,649	6,658	750	1,116	181,499
Disbursements:							
Personal services	-	-	-	-	-	-	92,187
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	13,310	-	2,645	41,568
Capital outlay	1,770	-	-	-	-	-	-
Other disbursements	-	10,311	42,060	-	-	-	-
Total disbursements	1,770	10,311	42,060	13,310	-	2,645	133,755
Excess (deficiency) of receipts over disbursements	3,165	-	5,589	(6,652)	750	(1,529)	47,744
Cash and investments - ending	\$ 8,782	\$ 350	\$ 53,979	\$ 1,821	\$ 7,553	\$ 2,156	\$ 632,116

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	LOIT 2016 Special Distribution	Rainy Day Restricted (MVH)	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution
Cash and investments - beginning	\$ -	\$ 436,500	\$ 42,793	\$ 4,645	\$ 92,234	\$ 14,710	\$ 2,168
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	8,448	-	35,702	100	840
Other receipts	-	300,000	-	-	-	-	-
Total receipts	-	300,000	8,448	-	35,702	100	840
Disbursements:							
Personal services	-	-	25,145	-	21,678	-	200
Supplies	-	-	-	-	3,204	-	-
Other services and charges	-	-	-	-	12,727	3,294	-
Capital outlay	-	-	-	-	4,932	-	-
Other disbursements	-	502,000	-	-	-	-	-
Total disbursements	-	502,000	25,145	-	42,541	3,294	200
Excess (deficiency) of receipts over disbursements	-	(202,000)	(16,697)	-	(6,839)	(3,194)	640
Cash and investments - ending	\$ -	\$ 234,500	\$ 26,096	\$ 4,645	\$ 85,395	\$ 11,516	\$ 2,808

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	County User Fee	Upper Boggs Creek	Sheriff Sale Administration	Community Corrections Donations	TIF Capital Project-WG	Payroll Clearing	Health Insurance-Non Reverting
Cash and investments - beginning	\$ 43,833	\$ 10,000	\$ 5,356	\$ 2,504	\$ 143,970	\$ (1,065)	\$ 28,064
Receipts:							
Taxes	-	1,895	-	-	78,645	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	1,970	-	-	-	-
Fines and forfeits	32,170	-	-	-	-	-	-
Other receipts	-	-	-	1,500	-	1,002,235	57,971
Total receipts	32,170	1,895	1,970	1,500	78,645	1,002,235	57,971
Disbursements:							
Personal services	7,636	-	-	-	-	-	8,065
Supplies	-	-	-	-	-	-	-
Other services and charges	19,109	10,531	1,300	69	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,004,367	-
Total disbursements	26,745	10,531	1,300	69	-	1,004,367	8,065
Excess (deficiency) of receipts over disbursements	5,425	(8,636)	670	1,431	78,645	(2,132)	49,906
Cash and investments - ending	\$ 49,258	\$ 1,364	\$ 6,026	\$ 3,935	\$ 222,615	\$ (3,197)	\$ 77,970

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Sheriff Pension Holding	Settlement	LOIT Public Safety	CVET	Final Excise Tax Cut-Due to State	Sewer Liens	Financial Institution Tax
Cash and investments - beginning	\$ 3,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	4,397,887	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	460,470	-	79,210	347,177	-	25,520
Charges for services	-	-	-	-	-	176	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,025	-	-	-	-	-	-
Total receipts	1,025	4,858,357	-	79,210	347,177	176	25,520
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	4,858,357	-	79,210	347,177	176	25,520
Total disbursements	-	4,858,357	-	79,210	347,177	176	25,520
Excess (deficiency) of receipts over disbursements	1,025	-	-	-	-	-	-
Cash and investments - ending	\$ 4,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Homestead Credit Rebate	LOIT Homestead Credit	Local Income Tax-Property Tax	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefits
Cash and investments - beginning	\$ 998	\$ 5,036	\$ -	\$ -	\$ 914	\$ 638	\$ 75
Receipts:							
Taxes	-	-	492,937	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	55	8,712	3,071	725
Other receipts	-	-	6,035	-	-	-	-
Total receipts	-	-	498,972	55	8,712	3,071	725
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	998	8,582	480,671	40	8,114	3,290	665
Total disbursements	998	8,582	480,671	40	8,114	3,290	665
Excess (deficiency) of receipts over disbursements	(998)	(8,582)	18,301	15	598	(219)	60
Cash and investments - ending	\$ -	\$ (3,546)	\$ 18,301	\$ 15	\$ 1,512	\$ 419	\$ 135

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees	Child Restraint System Fees	Forest Restoration	Inheritance Tax	Education Plate
Cash and investments - beginning	\$ 155	\$ 104	\$ 60	\$ 25	\$ -	\$ -	\$ 38
Receipts:							
Taxes	-	-	-	-	279	-	188
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	1,465	658	928	-	-	-	-
Fines and forfeits	-	-	-	300	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	1,465	658	928	300	279	-	188
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,550	720	913	325	279	-	188
Total disbursements	1,550	720	913	325	279	-	188
Excess (deficiency) of receipts over disbursements	(85)	(62)	15	(25)	-	-	-
Cash and investments - ending	\$ 70	\$ 42	\$ 75	\$ -	\$ -	\$ -	\$ 38

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Riverboat Revenue Sharing	CEDIT Distribution	COIT Distribution	LOIT Special Distribution	LIT Certified Shares	LIT Public Safety	LIT Economic Development
Cash and investments - beginning	\$ 35,729	\$ -	\$ -	\$ 86,145	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	61,420	-	-	-	507,157	138,842	94,787
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>61,420</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>507,157</u>	<u>138,842</u>	<u>94,787</u>
Disbursements:							
Personal services	19,563	-	-	-	-	-	-
Supplies	1,503	-	-	-	-	-	-
Other services and charges	35,673	-	-	-	-	-	-
Capital outlay	2,319	-	-	36,000	-	-	-
Other disbursements	22,067	-	-	-	507,157	138,842	94,787
Total disbursements	<u>81,125</u>	<u>-</u>	<u>-</u>	<u>36,000</u>	<u>507,157</u>	<u>138,842</u>	<u>94,787</u>
Excess (deficiency) of receipts over disbursements	<u>(19,705)</u>	<u>-</u>	<u>-</u>	<u>(36,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 16,024</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,145</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Prior To Oct '99	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Alcohol & Drug Program	Non-Reverting Voting
Cash and investments - beginning	\$ 1,405	\$ 19,825	\$ 8,631	\$ 14,906	\$ 31,592	\$ 28,605	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,472	-	6,725	4,472	1,000	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	159	-	-	-	-	26,934	-
Other receipts	-	-	-	-	-	-	-
Total receipts	159	4,472	-	6,725	4,472	27,934	-
Disbursements:							
Personal services	-	-	-	6,776	-	24,535	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,301	-	819	-	2,346	-
Capital outlay	-	-	-	-	-	2,000	-
Other disbursements	26	-	-	-	-	-	-
Total disbursements	26	1,301	-	7,595	-	28,881	-
Excess (deficiency) of receipts over disbursements	133	3,171	-	(870)	4,472	(947)	-
Cash and investments - ending	\$ 1,538	\$ 22,996	\$ 8,631	\$ 14,036	\$ 36,064	\$ 27,658	\$ -

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Jury Fees	Law Enforcement Con't Ed	Family Court Project	Bad Check Fee Fund	Public Health Base Grant II	Bio-Terrorism Grant	Pandemic Assessment
Cash and investments - beginning	\$ 17,257	\$ 4,340	\$ 1,097	\$ 1,870	\$ -	\$ 107	\$ 1,482
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	1,325	-	-	-
Fines and forfeits	1,243	1,676	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	1,243	1,676	-	1,325	-	-	-
Disbursements:							
Personal services	-	-	-	-	544	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	5,142	-	-	-	218	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	568	-	-	-	107	-
Total disbursements	5,142	568	-	-	762	107	-
Excess (deficiency) of receipts over disbursements	(3,899)	1,108	-	1,325	(762)	(107)	-
Cash and investments - ending	\$ 13,358	\$ 5,448	\$ 1,097	\$ 3,195	\$ (762)	\$ -	\$ 1,482

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	County Law Enforcement/ Sheriff	Law Enforcement Drug Buy Fund	Local Emergency Planning	Operation Pullover	Project Income- Grant 2	Clerk Child Support	Commissioners Certificate Sale Surplus
Cash and investments - beginning	\$ 3,581	\$ 4,222	\$ 13,063	\$ 50	\$ 10,197	\$ 735	\$ 2,458
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	116,813	-	-
Fines and forfeits	-	2,500	-	-	-	89,776	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	2,500	-	-	116,813	89,776	-
Disbursements:							
Personal services	-	-	-	50	32,086	-	-
Supplies	-	-	-	-	2,674	-	-
Other services and charges	3,502	-	-	-	20,243	-	-
Capital outlay	-	-	-	-	44,170	-	-
Other disbursements	-	-	-	-	1,105	90,154	-
Total disbursements	3,502	-	-	50	100,278	90,154	-
Excess (deficiency) of receipts over disbursements	(3,502)	2,500	-	(50)	16,535	(378)	-
Cash and investments - ending	\$ 79	\$ 6,722	\$ 13,063	\$ -	\$ 26,732	\$ 357	\$ 2,458

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Family Court Contract	Prosecutor Check Deception Program	"Jag" Edward Bryne Memorial	K9	IDOR Sheriff Warrant Fee	Redevelopment Commission	Ebola Grant
Cash and investments - beginning	\$ -	\$ 1,620	\$ 1,621	\$ 9,776	\$ 39	\$ 16,284	\$ 5,492
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,290	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	6,949	-	260	-	79	-
Total receipts	-	6,949	-	260	1,290	79	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	400	-	-	-
Other services and charges	-	-	-	823	-	1,085	5,290
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	7,029	-	-	1,198	-	-
Total disbursements	-	7,029	-	1,223	1,198	1,085	5,290
Excess (deficiency) of receipts over disbursements	-	(80)	-	(963)	92	(1,006)	(5,290)
Cash and investments - ending	\$ -	\$ 1,540	\$ 1,621	\$ 8,813	\$ 131	\$ 15,278	\$ 202

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Loogootee Deferral Fund	Commissioners Certificate Sale	Workforce Development Grant	PBIS Grant Program	Juvenile Community Corrections	Jail Treatment DOC Grant	Drug Prosecution Grant Fund
Cash and investments - beginning	\$ 597	\$ -	\$ 39,225	\$ 4,121	\$ 5,207	\$ 18,916	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	40,336	7,000	25,000	38,613	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	498	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	498	-	40,336	7,000	25,000	38,613	-
Disbursements:							
Personal services	-	-	-	-	23,326	47,323	-
Supplies	-	-	-	258	690	745	-
Other services and charges	-	-	-	7,311	282	2,013	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	62,992	-	-	-	-
Total disbursements	-	-	62,992	7,569	24,298	50,081	-
Excess (deficiency) of receipts over disbursements	498	-	(22,656)	(569)	702	(11,468)	-
Cash and investments - ending	\$ 1,095	\$ -	\$ 16,569	\$ 3,552	\$ 5,909	\$ 7,448	\$ -

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Sheriff Reserve Deputy Donation	Jail Booking Fee	Community Development Block Grant	Community Crossings Grant	Drug Fund Grant	1006 Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,767,499
Receipts:							
Taxes	-	-	41,141	-	-	-	7,494,144
Licenses and permits	-	-	-	-	-	-	6,468
Intergovernmental receipts	-	-	185,429	242,495	9,000	71,448	5,895,918
Charges for services	-	3,196	-	-	-	-	756,748
Fines and forfeits	-	-	-	-	-	-	975,919
Other receipts	16,809	-	-	502,000	-	-	2,437,758
Total receipts	16,809	3,196	226,570	744,495	9,000	71,448	17,566,955
Disbursements:							
Personal services	-	-	-	-	-	69,948	3,582,971
Supplies	-	-	-	-	1,123	-	563,781
Other services and charges	-	-	222,017	-	6,250	6,008	2,268,532
Capital outlay	7,609	-	-	746,335	-	-	1,288,690
Other disbursements	-	-	-	-	-	-	10,266,004
Total disbursements	7,609	-	222,017	746,335	7,373	75,956	17,969,978
Excess (deficiency) of receipts over disbursements	9,200	3,196	4,553	(1,840)	1,627	(4,508)	(403,023)
Cash and investments - ending	\$ 9,200	\$ 3,196	\$ 4,553	\$ (1,840)	\$ 1,627	\$ (4,508)	\$ 5,364,476

MARTIN COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2017

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
Notes and loans payable	BRIDGE #11	\$ 150,872	\$ 39,906
Notes and loans payable	HIGHWAY DUMP TRUCKS	72,100	37,222
Notes and loans payable	HIGHWAY GRADALL	<u>118,007</u>	<u>60,860</u>
Total governmental activities		<u>340,979</u>	<u>137,988</u>
Totals		<u>\$ 340,979</u>	<u>\$ 137,988</u>

MARTIN COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2017

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 219,750
Infrastructure	40,782,059
Buildings	18,696,515
Machinery, equipment, and vehicles	<u>6,380,990</u>
Total governmental activities	<u>66,079,314</u>
Total capital assets	<u>\$ 66,079,314</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/>.