

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

FINANCIAL STATEMENT AUDIT REPORT

OF

RUSH COUNTY, INDIANA

January 1, 2016 to December 31, 2017



FILED
02/15/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Mary Ann Beard Jodi Harr	01-01-13 to 12-31-16 01-01-17 to 12-31-20
County Treasurer	Cindra Humphrey	01-01-13 to 12-31-20
Clerk of the Circuit Court	Deborah Richardson Angela Buckley	01-01-13 to 12-31-16 01-01-17 to 12-31-20
County Sheriff	James Cowan Allan Rice	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Kevin Spilman	01-01-15 to 12-31-22
President of the Board of County Commissioners	Bruce Levi Paul Wilkinson Mark Bacon	01-01-16 to 12-31-16 01-01-17 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Gerald Mohr Charles A. Smith	01-01-16 to 12-31-18 01-01-19 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF RUSH COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Rush 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 Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the 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

February 6, 2019

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

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RUSH 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 01-01-16		Cash and Investments 12-31-16		Cash and Investments 12-31-17		
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	
After Settlement Collections	\$ 585,084	\$ 506,478	\$ 584,584	\$ 506,978	\$ 632,218	\$ 506,478	\$ 632,718
Inmate Trust	1,999	55,848	53,871	3,976	74,334	71,819	6,491
Jail Commissary Fund	27,551	52,749	47,321	32,979	64,745	73,520	24,204
Clerk Child Support Trust	2,418	256,615	258,071	962	218,414	212,222	7,154
County General	1,157,190	5,883,542	6,023,155	1,017,577	7,345,846	6,808,941	1,554,482
Sheriffs Accident	13,672	1,546	647	14,571	6,337	11,149	9,759
CAGIT County Certified Shares	769,738	1,263,129	1,633,455	399,412	-	399,412	-
EDIT Capital Projects	698,554	452,956	403,378	748,132	477,633	530,568	695,197
LIT Special Purpose	-	1,900,706	1,359,244	541,462	2,008,272	1,100,722	1,449,012
County Child Advocacy	136	-	-	136	-	136	-
City/Town Court Cost	-	5,334	5,334	-	5,764	5,764	-
Clerk Record Perpetuation	15,948	12,321	1,464	26,805	13,213	5,526	34,492
Community Corrections Work	19,563	2,214	-	21,777	2,200	19,560	4,417
RCCC CTP	25,290	10,975	-	36,265	14,775	-	51,040
Congressional School Interest	6,129	259	975	5,413	197	975	4,635
Congressional School Principal	24,383	-	-	24,383	-	-	24,383
Sales Disc Training	2,573	2,180	2,047	2,706	2,255	2,749	2,212
Covered Bridge	58,844	9,436	-	68,280	9,651	-	77,931
Cumulative Bridge	497,974	280,226	83,317	694,883	360,739	426,034	629,588
Cumulative Hospital	2,684	-	-	2,684	-	2,684	-
Cumulative Cap Development	534,828	383,833	283,283	635,378	357,398	216,734	776,042
GIS Electronic Map Generation	12,114	299	365	12,048	200	752	11,496
LEPC/Haz Mat	20,503	3,967	3,075	21,395	3,937	1,048	24,284
Firearms Training	16,674	17,968	10,998	23,644	5,650	14,947	14,347
Drain Improvement/Reconstruction	206,284	345,598	397,738	154,144	226,067	151,831	228,380
Health	117,675	282,112	305,090	94,697	365,046	315,698	144,045
County ID Security	38,748	1,609	8,449	31,908	2,056	5,176	28,788
Levy Excess Fund	20	-	-	20	-	-	20
Health Maint Tobacco Supplement	79,733	49,736	27,899	101,570	16,807	44,562	73,815
Local Road & Street	530,585	632,205	766,105	396,685	725,657	730,071	392,271
LIT Public Safety County Share	-	72,312	-	72,312	152,388	122,572	102,128
Co Medical Care For Inmates	7,728	2,127	-	9,855	2,557	-	12,412
Misdemeanant Fund	26,471	12,774	14,917	24,328	12,774	15,000	22,102
Highway	801,480	2,694,183	2,373,805	1,121,858	2,840,665	2,670,174	1,292,349
Plat Book	33,323	5,425	21,308	17,440	5,065	8,335	14,170
Rainy Day Fund	774,113	501,479	500,000	775,592	4,579	69,009	711,162
Reassessment 2015	154,202	53,826	93,364	114,664	37,551	107,157	45,058
Recorder Records	86,745	27,934	26,025	88,654	33,539	17,303	104,890
Riverboat	90,349	175,000	50,000	215,349	58,943	50,943	223,349
Sex Or Violent Offender Fund	12,480	1,431	-	13,911	1,362	-	15,273
Supp Public Defender	44,392	19,768	3,147	61,013	13,211	64,583	9,641
Excess Tax	4,687	6,048	5,488	5,247	9,324	6,134	8,437
Surveyors Cornerstone	3,085	4,045	220	6,910	8,290	4,900	10,300
Tax Sale Redemption	405	36,850	36,850	405	24,226	24,223	408
Tax Sale Surplus	75,463	8,880	39,768	44,575	331,184	95,210	280,549
IN Local Health Dept Trust	71,657	23,369	9,938	85,088	8,141	14,460	78,769
Guardian Ad Litem	1	-	-	1	-	-	1
GAL/CASA State Funds	-	7,265	7,265	-	15,643	15,643	-
Auditor Ineligible Deductions	-	3,124	-	3,124	-	2,751	373
Co Elected Officials Training	4,082	1,609	1,466	4,225	2,056	2,576	3,705
Rush County 911 Fund	516,647	469,814	254,592	731,869	660,177	520,243	871,803
Adult Prob User Fee	152,360	56,912	101,483	107,789	72,974	102,771	77,992
Juvenile Prob Users Fee	38,351	3,608	-	41,959	4,035	4,430	41,564
Drain Maintenance	484,306	147,734	143,336	488,704	162,034	151,550	499,188
TIF-Miroy Industrial Corridor	-	3,565	800	2,765	3,592	1,363	4,994

RUSH 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 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
Payroll Child Support	-	15,187	15,187	-	17,111	17,111	-
Deferred Comp	-	36,593	36,593	-	35,685	35,685	-
Payroll Federal W/H	-	424,567	424,567	-	427,318	427,318	-
Payroll Social Security	-	312,883	312,883	-	312,537	312,537	-
Payroll Co Option	-	79,299	79,299	-	79,668	79,668	-
Payroll State Gross	-	137,200	137,200	-	133,725	133,725	-
Payroll Garnishment	-	6,767	6,767	-	5,321	5,321	-
Sheriff Service Process	-	31,264	31,264	-	23,801	23,801	-
Settlement Fund	-	18,750,067	18,750,067	-	18,033,710	18,033,710	-
Public Safety CAGIT Distribution	-	253,428	253,428	-	-	-	-
Wheel Tax	960	181,204	181,237	927	148,755	148,762	920
Surtax	10,130	429,492	430,204	9,418	434,687	435,941	8,164
CVET	-	69,552	69,552	-	67,436	67,436	-
Weed & Unsafe Bldg	-	14,894	14,894	-	15,160	15,160	-
Sewage Collection	-	49,574	49,574	-	44,893	44,893	-
Financial Institt Tax	-	256,080	256,080	-	230,426	230,426	-
Inventory Homestead Credit	28,936	539,055	550,798	17,193	-	17,193	-
Property Tax Replacement Credit	-	791,968	791,968	-	-	-	-
Local Income Tax Pro Tax Relief	-	-	-	-	315,531	292,725	22,806
Fines & Forfeitures	2,188	7,740	8,477	1,451	9,008	9,310	1,149
Infraction Judgement	1,998	32,081	31,363	2,716	29,426	30,238	1,904
Overweight Vehicles	620	4,676	5,296	-	2,172	2,172	-
Sheriff Special Death	185	2,990	2,955	220	2,550	2,620	150
Disclosure Fees	160	2,180	2,120	220	2,240	2,200	260
Coroner Cont Ed	124	1,498	1,514	108	1,480	1,444	144
Mortgage Fee Fund - Recorder	110	1,423	1,375	158	1,398	1,453	103
K-9 Contribution Fund	12,116	29,443	5,581	35,978	30,863	43,155	23,686
DLGF Homestead Property Data	-	29	-	29	-	-	29
Sex/Violent Offender State	26	159	175	10	166	171	5
Campaign Finance Enforcement	1,050	400	1,000	450	-	-	450
Child Restraint Violation	-	50	50	-	50	25	25
Forest Restoration Fund	-	-	-	-	374	-	374
Education Plate Fee	-	225	225	-	244	244	-
Riverboat Revenue Sharing	-	103,025	103,025	-	103,029	103,029	-
Law Enforcement Cont Education	15,448	1,328	2,125	14,651	1,484	2,361	13,774
Certified Shares	-	2,375,912	2,375,912	-	-	-	-
EDIT Distribution	-	792,729	792,729	-	-	-	-
LIT Certified Shares	-	-	-	-	3,311,662	3,311,662	-
LIT Public Safety	-	-	-	-	529,866	529,866	-
LIT Economic Development	-	-	-	-	828,717	828,717	-
IV-D Incentive 99/Co	6,625	8,155	7,659	7,121	8,035	5,823	9,333
IV-D Incentive 99/Pros	25,115	12,302	28,568	8,849	11,451	18,525	1,775
IV-D Incentive 99/Cler	61,319	8,318	13,397	56,240	7,903	13,772	50,371
Clerk Cash Book	305,669	1,436,104	1,405,502	336,271	1,522,804	1,475,816	383,259
LOIT Special Distribution	-	750,009	-	750,009	6,665	-	756,674
Law Enforment User Fee	9,798	4,756	4,668	9,886	4,784	4,492	10,178
Pre Trial Diversion	32,897	44,541	31,971	45,467	45,007	48,203	42,271
Infraction Deferral	16,829	13,200	6,096	23,933	13,200	11,500	25,633
Jury Fee Fund	39,336	2,335	-	41,671	2,357	3,655	40,373
RCCC User Fee Fund	229,174	160,534	77,052	312,656	186,991	221,419	278,228
Family Violence	30	-	-	30	-	-	30
Area Plan Escrow	13,000	-	8,000	5,000	-	-	5,000
Prosecutor Bad Check	80	20	-	100	-	-	100
LCC Alcohol & Drugs	18,989	8,090	18,403	8,676	23,603	8,500	23,779
APC Clean Up Fund	2,130	-	-	2,130	-	-	2,130
Law Enforcement Forfeiture	3,763	-	-	3,763	2,648	975	5,436

RUSH 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 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
Underground Storage Tank-Hwy	20,000	-	-	20,000	-	-	20,000
Wind Farm Expense Fund	6,440	-	-	6,440	-	-	6,440
Mobile Home Sale	54	200	200	54	-	-	54
Correctional Facility CAGIT	-	1,900,706	1,900,706	-	-	-	-
Interstate Compact	3	62	65	-	63	63	-
Rush Co Drug Prosecution Fund	-	1,999	1,999	-	-	-	-
Payroll United Fund	598	659	1,257	-	1,326	1,326	-
Payroll Cancer Insurance	1,473	35,440	38,316	(1,403)	36,054	36,024	(1,373)
Payroll Health Insurance	1,023,590	2,416,304	2,625,658	814,236	2,799,426	1,836,341	1,777,321
Whole Life Insurance	2,112	19,809	18,991	2,930	17,799	18,544	2,185
Payroll Life Insurance	707	1,106	1,319	494	1,000	1,000	494
Payroll Grange Life Insurance	548	14,270	14,777	41	13,058	13,058	41
Dental Insurance	34	43,729	43,692	71	40,629	36,841	3,859
Vision Insurance	1,181	9,375	10,238	318	9,353	8,636	1,035
Payroll Misc.	-	15	15	-	-	-	-
Fringe Benefit Clearing Fund	-	1,519	1,519	-	-	-	-
PERF-County	-	76,527	76,527	-	71,753	71,753	-
Retirement Sheriff	-	19,094	19,094	-	19,340	19,340	-
PERF-Highway	-	24,414	24,414	-	24,841	24,841	-
PERF-Health	-	3,344	3,344	-	3,294	3,294	-
PERF-Prob User	-	1,779	1,779	-	3,626	3,626	-
Payroll Gym	447	5,096	5,432	111	5,652	5,613	150
PERF-Cum Cap	-	2,647	2,647	-	2,656	2,656	-
457B Sheriff Deffered Comp	-	15,405	15,405	-	14,850	14,850	-
PERF-911	-	3,394	3,394	-	6,529	6,529	-
PERF-Comm Corr Doc G	-	4,776	4,776	-	6,289	6,289	-
Payroll Credit Union	-	2,025	2,025	-	1,950	1,950	-
LOIT 2016 Special Distribution	-	1,957,594	1,957,594	-	-	-	-
Bio-Terrorism Grant	11,769	-	-	11,769	-	-	11,769
CFDA 97.042 Em Man Perf Grant	(25,590)	26,636	1,046	-	21,325	21,325	-
CFDA 93.074 MRC Med Reserve	190	-	-	190	-	-	190
CFDA 93.074 Pub Health Er P	-	21,215	23,999	(2,784)	25,011	24,087	(1,860)
CFDA 90.401 Help Amer Vote	100	-	-	100	-	-	100
CFDA# 20.703 Hazardous Material	(8,755)	8,904	149	-	-	-	-
CFDA# 97.073 SHSP EMA	-	29,452	29,452	-	-	-	-
CFDA 97.067 SHSP Upgrade Computers	-	5,000	5,000	-	-	-	-
CFDA 93.074 Ebola	-	18,193	-	18,193	-	-	18,193
CFDA# 16.067 Bullet Proof Vest	-	5,455	5,455	-	-	-	-
Public Transportation Grant	-	107,716	107,716	-	121,122	121,122	-
CFDA#16.588 STOP GRANT	-	-	-	-	18,418	7,014	11,404
K42012090305 IN Crim Just Grant	86	-	-	86	-	-	86
Sheriff Assoc Buckle	102	-	-	102	-	-	102
Historical Permits-Rushville	25	-	-	25	-	25	-
RCCC Grant Fund	75,414	229,187	296,718	7,883	261,822	247,467	22,238
Public Transportation	-	5,758	5,758	-	-	-	-
EMA Local Grant	-	4,808	4,808	-	-	-	-
Community Crossing Grant Hwy	-	-	-	-	138,430	-	138,430
AED Equipment State Grant	-	-	-	-	4,000	4,000	-
Court Interp Grant Award	-	-	-	-	1,350	1,335	15
Prosecutor Deferral Grant 1006	-	-	-	-	12,500	14,968	(2,468)
IPAC Pros Drug Prosecution Fund	-	-	-	-	1,387	1,387	-
Totals	<u>\$ 10,798,554</u>	<u>\$ 51,959,861</u>	<u>\$ 50,525,721</u>	<u>\$ 12,232,694</u>	<u>\$ 48,104,515</u>	<u>\$ 45,288,471</u>	<u>\$ 15,048,738</u>

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

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. 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.

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

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

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

F. *Interfund Transfers*

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

G. *Fund Accounting*

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

Note 2. *Budgets*

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

Note 3. *Property Taxes*

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's 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.

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2016 and 2017. The Payroll Cancer Insurance fund has a negative cash balance due to employee premiums that were paid prior to being withheld from their wages.

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Combined Funds

Funds related to Law Enforcement User Fees, Pre Trial Diversion, Infraction Deferral, and Jury Fees were combined into one fund, the Jury Fee Fund, in the prior financial statement, but were reported individually in the current financial statement. Two funds related to community corrections, the RCCC User Fee Fund and the Community Corrections Work fund, were reported individually in the current financial statement, but were combined into one fund, the RC Comm Corr Users' Fee Fund, in the prior financial statement.

Note 9. Subsequent Event

On January 25, 2018, the County entered into a lease agreement with the Rush County Indiana Jail Building Corporation for the purpose of financing the construction and equipping of a new county jail and demolishing the previous county jail. The estimated total cost to be paid from all sources is \$22,667,285. The total estimated lease payments is \$21,888,000. Lease payments will be due annually beginning on December 31, 2020.

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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.

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

	After Settlement Collections	Inmate Trust	Jail Commissary Fund	Clerk Child Support Trust	County General	Sheriffs Accident	CAGIT County Certified Shares	EDIT Capital Projects
Cash and investments - beginning	\$ 585,084	\$ 1,999	\$ 27,551	\$ 2,418	\$ 1,157,190	\$ 13,672	\$ 769,738	\$ 698,554
Receipts:								
Taxes	-	-	-	-	4,006,343	-	315,782	112,506
Licenses and permits	-	-	-	-	12,010	-	-	-
Intergovernmental receipts	-	-	-	-	1,019,671	-	-	-
Charges for services	-	-	-	-	287,208	-	-	-
Fines and forfeits	-	-	-	-	1,060	-	-	-
Other receipts	506,478	55,848	52,749	256,615	557,250	1,546	947,347	340,450
Total receipts	506,478	55,848	52,749	256,615	5,883,542	1,546	1,263,129	452,956
Disbursements:								
Personal services	-	-	-	-	3,478,617	-	109,702	-
Supplies	-	-	-	-	160,918	647	-	-
Other services and charges	-	-	-	-	1,852,528	-	1,523,753	403,378
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	23,804	-	-	-
Other disbursements	584,584	53,871	47,321	258,071	507,288	-	-	-
Total disbursements	584,584	53,871	47,321	258,071	6,023,155	647	1,633,455	403,378
Excess (deficiency) of receipts over disbursements	(78,106)	1,977	5,428	(1,456)	(139,613)	899	(370,326)	49,578
Cash and investments - ending	\$ 506,978	\$ 3,976	\$ 32,979	\$ 962	\$ 1,017,577	\$ 14,571	\$ 399,412	\$ 748,132

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

	LIT Special Purpose	County Child Advocacy	City/Town Court Cost	Clerk Record Perpetuation	Community Corrections Work	RCCC CTP	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ -	\$ 136	\$ -	\$ 15,948	\$ 19,563	\$ 25,290	\$ 6,129	\$ 24,383
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,900,706	-	5,334	12,321	2,214	10,975	259	-
Total receipts	1,900,706	-	5,334	12,321	2,214	10,975	259	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	1,127	-	-	-	-
Other services and charges	1,137,379	-	-	337	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	221,865	-	-	-	-	-	-	-
Other disbursements	-	-	5,334	-	-	-	975	-
Total disbursements	1,359,244	-	5,334	1,464	-	-	975	-
Excess (deficiency) of receipts over disbursements	541,462	-	-	10,857	2,214	10,975	(716)	-
Cash and investments - ending	\$ 541,462	\$ 136	\$ -	\$ 26,805	\$ 21,777	\$ 36,265	\$ 5,413	\$ 24,383

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

	Sales Disc Training	Covered Bridge	Cumulative Bridge	Cumulative Hospital	Cumulative Cap Development	GIS Electronic Map Generation	LEPC/Haz Mat	Firearms Training
Cash and investments - beginning	\$ 2,573	\$ 58,844	\$ 497,974	\$ 2,684	\$ 534,828	\$ 12,114	\$ 20,503	\$ 16,674
Receipts:								
Taxes	-	-	205,601	-	341,037	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	56,919	-	42,796	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2,180	9,436	17,706	-	-	299	3,967	17,968
Total receipts	2,180	9,436	280,226	-	383,833	299	3,967	17,968
Disbursements:								
Personal services	-	-	-	-	104,184	-	-	-
Supplies	-	-	15,600	-	-	365	-	10,998
Other services and charges	2,047	-	107	-	-	-	150	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	67,610	-	179,099	-	2,925	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	2,047	-	83,317	-	283,283	365	3,075	10,998
Excess (deficiency) of receipts over disbursements	133	9,436	196,909	-	100,550	(66)	892	6,970
Cash and investments - ending	\$ 2,706	\$ 68,280	\$ 694,883	\$ 2,684	\$ 635,378	\$ 12,048	\$ 21,395	\$ 23,644

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

	Drain Improvement/Reconstruction	Health	County ID Security	Levy Excess Fund	Health Maint Tobacco Supplement	Local Road & Street	LIT Public Safety County Share	Co Medical Care For Inmates
Cash and investments - beginning	\$ 206,284	\$ 117,675	\$ 38,748	\$ 20	\$ 79,733	\$ 530,585	\$ -	\$ 7,728
Receipts:								
Taxes	147,692	213,547	-	-	-	-	72,312	-
Licenses and permits	300	20,835	-	-	-	2,730	-	-
Intergovernmental receipts	-	15,973	-	-	-	622,867	-	-
Charges for services	-	31,337	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	197,606	420	1,609	-	49,736	6,608	-	2,127
Total receipts	345,598	282,112	1,609	-	49,736	632,205	72,312	2,127
Disbursements:								
Personal services	-	286,609	-	-	-	-	-	-
Supplies	-	3,538	-	-	704	24,738	-	-
Other services and charges	370,091	14,943	-	-	27,195	31,794	-	-
Debt service - principal and interest	27,647	-	-	-	-	-	-	-
Capital outlay	-	-	8,449	-	-	709,573	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	397,738	305,090	8,449	-	27,899	766,105	-	-
Excess (deficiency) of receipts over disbursements	(52,140)	(22,978)	(6,840)	-	21,837	(133,900)	72,312	2,127
Cash and investments - ending	\$ 154,144	\$ 94,697	\$ 31,908	\$ 20	\$ 101,570	\$ 396,685	\$ 72,312	\$ 9,855

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

	Misdemeanant Fund	Highway	Plat Book	Rainy Day Fund	Reassessment 2015	Recorder Records	Riverboat	Sex Or Violent Offender Fund
Cash and investments - beginning	\$ 26,471	\$ 801,480	\$ 33,323	\$ 774,113	\$ 154,202	\$ 86,745	\$ 90,349	\$ 12,480
Receipts:								
Taxes	-	-	-	-	49,662	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,685,660	-	-	3,715	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	12,774	8,523	5,425	501,479	449	27,934	175,000	1,431
Total receipts	12,774	2,694,183	5,425	501,479	53,826	27,934	175,000	1,431
Disbursements:								
Personal services	-	1,376,992	-	-	20,528	6,477	-	-
Supplies	14,917	359,863	7,000	-	1,415	1,195	-	-
Other services and charges	-	233,602	14,308	-	71,421	1,439	50,000	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	403,348	-	-	-	16,914	-	-
Other disbursements	-	-	-	500,000	-	-	-	-
Total disbursements	14,917	2,373,805	21,308	500,000	93,364	26,025	50,000	-
Excess (deficiency) of receipts over disbursements	(2,143)	320,378	(15,883)	1,479	(39,538)	1,909	125,000	1,431
Cash and investments - ending	\$ 24,328	\$ 1,121,858	\$ 17,440	\$ 775,592	\$ 114,664	\$ 88,654	\$ 215,349	\$ 13,911

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

	Supp Public Defender	Excess Tax	Surveyors Cornerstone	Tax Sale Redemption	Tax Sale Surplus	IN Local Health Dept Trust	Guardian Ad Litem	GAL/CASA State Funds
Cash and investments - beginning	\$ 44,392	\$ 4,687	\$ 3,085	\$ 405	\$ 75,463	\$ 71,657	\$ 1	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	19,768	6,048	4,045	36,850	8,880	23,369	-	7,265
Total receipts	<u>19,768</u>	<u>6,048</u>	<u>4,045</u>	<u>36,850</u>	<u>8,880</u>	<u>23,369</u>	<u>-</u>	<u>7,265</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	9,938	-	-
Other services and charges	3,147	-	220	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	5,488	-	36,850	39,768	-	-	7,265
Total disbursements	<u>3,147</u>	<u>5,488</u>	<u>220</u>	<u>36,850</u>	<u>39,768</u>	<u>9,938</u>	<u>-</u>	<u>7,265</u>
Excess (deficiency) of receipts over disbursements	<u>16,621</u>	<u>560</u>	<u>3,825</u>	<u>-</u>	<u>(30,888)</u>	<u>13,431</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 61,013</u>	<u>\$ 5,247</u>	<u>\$ 6,910</u>	<u>\$ 405</u>	<u>\$ 44,575</u>	<u>\$ 85,088</u>	<u>\$ 1</u>	<u>\$ -</u>

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

	Auditor Ineligible Deductions	Co Elected Officials Training	Rush County 911 Fund	Adult Prob User Fee	Juvenile Prob Users Fee	Drain Maintenance	TIF-Milroy Industrial Corridor	Payroll Child Support
Cash and investments - beginning	\$ -	\$ 4,082	\$ 516,647	\$ 152,360	\$ 38,351	\$ 484,306	\$ -	\$ -
Receipts:								
Taxes	-	-	126,714	-	-	-	3,565	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	3,124	1,609	343,100	56,912	3,608	147,734	-	15,187
Total receipts	<u>3,124</u>	<u>1,609</u>	<u>469,814</u>	<u>56,912</u>	<u>3,608</u>	<u>147,734</u>	<u>3,565</u>	<u>15,187</u>
Disbursements:								
Personal services	-	-	136,090	63,485	-	-	-	15,187
Supplies	-	-	-	1,756	-	-	-	-
Other services and charges	-	1,466	70,247	35,050	-	143,336	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	48,255	1,192	-	-	-	-
Other disbursements	-	-	-	-	-	-	800	-
Total disbursements	<u>-</u>	<u>1,466</u>	<u>254,592</u>	<u>101,483</u>	<u>-</u>	<u>143,336</u>	<u>800</u>	<u>15,187</u>
Excess (deficiency) of receipts over disbursements	<u>3,124</u>	<u>143</u>	<u>215,222</u>	<u>(44,571)</u>	<u>3,608</u>	<u>4,398</u>	<u>2,765</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,124</u>	<u>\$ 4,225</u>	<u>\$ 731,869</u>	<u>\$ 107,789</u>	<u>\$ 41,959</u>	<u>\$ 488,704</u>	<u>\$ 2,765</u>	<u>\$ -</u>

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

	Deferred Comp	Payroll Federal W/H	Payroll Social Security	Payroll Co Option	Payroll State Gross	Payroll Garnishment	Sheriff Service Process	Settlement Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	17,049,278
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	1,661,930
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	36,593	424,567	312,883	79,299	137,200	6,767	31,264	38,859
Total receipts	36,593	424,567	312,883	79,299	137,200	6,767	31,264	18,750,067
Disbursements:								
Personal services	36,593	424,567	312,883	79,299	137,200	6,767	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	31,264	18,750,067
Total disbursements	36,593	424,567	312,883	79,299	137,200	6,767	31,264	18,750,067
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Public Safety CAGIT Distribution	Wheel Tax	Surtax	CVET	Weed & Unsafe Bldg	Sewage Collection	Financial Insttit Tax	Inventory Homestead Credit
Cash and investments - beginning	\$ -	\$ 960	\$ 10,130	\$ -	\$ -	\$ -	\$ -	\$ 28,936
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	253,428	181,204	429,492	69,552	14,894	49,574	256,080	539,055
Total receipts	253,428	181,204	429,492	69,552	14,894	49,574	256,080	539,055
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	253,428	181,237	430,204	69,552	14,894	49,574	256,080	550,798
Total disbursements	253,428	181,237	430,204	69,552	14,894	49,574	256,080	550,798
Excess (deficiency) of receipts over disbursements	-	(33)	(712)	-	-	-	-	(11,743)
Cash and investments - ending	\$ -	\$ 927	\$ 9,418	\$ -	\$ -	\$ -	\$ -	\$ 17,193

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

	Property Tax Replacement Credit	Local Income Tax Pro Tax Relief	Fines & Forfeitures	Infraction Judgement	Overweight Vehicles	Sheriff Special Death	Disclosure Fees	Coroner Cont Ed
Cash and investments - beginning	\$ -	\$ -	\$ 2,188	\$ 1,998	\$ 620	\$ 185	\$ 160	\$ 124
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	791,968	-	7,740	32,081	4,676	2,990	2,180	1,498
Total receipts	791,968	-	7,740	32,081	4,676	2,990	2,180	1,498
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	791,968	-	8,477	31,363	5,296	2,955	2,120	1,514
Total disbursements	791,968	-	8,477	31,363	5,296	2,955	2,120	1,514
Excess (deficiency) of receipts over disbursements	-	-	(737)	718	(620)	35	60	(16)
Cash and investments - ending	\$ -	\$ -	\$ 1,451	\$ 2,716	\$ -	\$ 220	\$ 220	\$ 108

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

	Mortgage Fee Fund - Recorder	K-9 Contribution Fund	DLGF Homestead Property Data	Sex/Violent Offender State	Campaign Finance Enforcement	Child Restraint Violation	Forest Restoration Fund	Education Plate Fee
Cash and investments - beginning	\$ 110	\$ 12,116	\$ -	\$ 26	\$ 1,050	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,423	29,443	29	159	400	50	-	225
Total receipts	1,423	29,443	29	159	400	50	-	225
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	2,109	-	-	-	-	-	-
Other services and charges	-	3,472	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,000	-	-	-
Other disbursements	1,375	-	-	175	-	50	-	225
Total disbursements	1,375	5,581	-	175	1,000	50	-	225
Excess (deficiency) of receipts over disbursements	48	23,862	29	(16)	(600)	-	-	-
Cash and investments - ending	\$ 158	\$ 35,978	\$ 29	\$ 10	\$ 450	\$ -	\$ -	\$ -

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

	Riverboat Revenue Sharing	Law Enforcement Cont Education	Certified Shares	EDIT Distribution	LIT Certified Shares	LIT Public Safety	LIT Economic Development	IV-D Incentive 99/Co
Cash and investments - beginning	\$ -	\$ 15,448	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,625
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	103,025	1,328	2,375,912	792,729	-	-	-	8,155
Total receipts	103,025	1,328	2,375,912	792,729	-	-	-	8,155
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	3,079
Other services and charges	-	2,125	-	-	-	-	-	2,724
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	1,856
Other disbursements	103,025	-	2,375,912	792,729	-	-	-	-
Total disbursements	103,025	2,125	2,375,912	792,729	-	-	-	7,659
Excess (deficiency) of receipts over disbursements	-	(797)	-	-	-	-	-	496
Cash and investments - ending	\$ -	\$ 14,651	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,121

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

	IV-D Incentive 99/Pros	IV-D Incentive 99/Cler	Clerk Cash Book	LOIT Special Distribution	Law Enforcement User Fee	Pre Trial Diversion	Infraction Deferral	Jury Fee Fund
Cash and investments - beginning	\$ 25,115	\$ 61,319	\$ 305,669	\$ -	\$ 9,798	\$ 32,897	\$ 16,829	\$ 39,336
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	749,912	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	12,302	8,318	1,436,104	97	4,756	44,541	13,200	2,335
Total receipts	12,302	8,318	1,436,104	750,009	4,756	44,541	13,200	2,335
Disbursements:								
Personal services	17,661	-	-	-	-	30,375	4,546	-
Supplies	-	-	-	-	-	-	839	-
Other services and charges	-	-	-	-	-	1,596	277	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	434	-
Other disbursements	10,907	13,397	1,405,502	-	4,668	-	-	-
Total disbursements	28,568	13,397	1,405,502	-	4,668	31,971	6,096	-
Excess (deficiency) of receipts over disbursements	(16,266)	(5,079)	30,602	750,009	88	12,570	7,104	2,335
Cash and investments - ending	\$ 8,849	\$ 56,240	\$ 336,271	\$ 750,009	\$ 9,886	\$ 45,467	\$ 23,933	\$ 41,671

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

	RCCC User Fee Fund	Family Violence	Area Plan Escrow	Prosecutor Bad Check	LCC Alcohol & Drugs	APC Clean Up Fund	Law Enforcement Forfeiture	Underground Storage Tank-Hwy
Cash and investments - beginning	\$ 229,174	\$ 30	\$ 13,000	\$ 80	\$ 18,989	\$ 2,130	\$ 3,763	\$ 20,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	159,067	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,467	-	-	20	8,090	-	-	-
Total receipts	160,534	-	-	20	8,090	-	-	-
Disbursements:								
Personal services	12,841	-	-	-	-	-	-	-
Supplies	7,724	-	-	-	-	-	-	-
Other services and charges	50,870	-	-	-	18,403	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	5,016	-	-	-	-	-	-	-
Other disbursements	601	-	8,000	-	-	-	-	-
Total disbursements	77,052	-	8,000	-	18,403	-	-	-
Excess (deficiency) of receipts over disbursements	83,482	-	(8,000)	20	(10,313)	-	-	-
Cash and investments - ending	\$ 312,656	\$ 30	\$ 5,000	\$ 100	\$ 8,676	\$ 2,130	\$ 3,763	\$ 20,000

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

	Wind Farm Expense Fund	Mobile Home Sale	Correctional Facility CAGIT	Interstate Compact	Rush Co Drug Prosecution Fund	Payroll United Fund	Payroll Cancer Insurance	Payroll Health Insurance
Cash and investments - beginning	\$ 6,440	\$ 54	\$ -	\$ 3	\$ -	\$ 598	\$ 1,473	\$ 1,023,590
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	200	1,900,706	62	1,999	659	35,440	2,416,304
Total receipts	-	200	1,900,706	62	1,999	659	35,440	2,416,304
Disbursements:								
Personal services	-	-	-	-	-	1,257	38,316	2,625,658
Supplies	-	-	-	-	1,030	-	-	-
Other services and charges	-	200	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	969	-	-	-
Other disbursements	-	-	1,900,706	65	-	-	-	-
Total disbursements	-	200	1,900,706	65	1,999	1,257	38,316	2,625,658
Excess (deficiency) of receipts over disbursements	-	-	-	(3)	-	(598)	(2,876)	(209,354)
Cash and investments - ending	\$ 6,440	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ (1,403)	\$ 814,236

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

	Whole Life Insurance	Payroll Life Insurance	Payroll Grange Life Insurance	Dental Insurance	Vision Insurance	Payroll Misc.	Fringe Benefit Clearing Fund	PERF-County
Cash and investments - beginning	\$ 2,112	\$ 707	\$ 548	\$ 34	\$ 1,181	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	19,809	1,106	14,270	43,729	9,375	15	1,519	76,527
Total receipts	19,809	1,106	14,270	43,729	9,375	15	1,519	76,527
Disbursements:								
Personal services	18,991	1,319	14,777	43,692	10,238	15	1,519	76,527
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	18,991	1,319	14,777	43,692	10,238	15	1,519	76,527
Excess (deficiency) of receipts over disbursements	818	(213)	(507)	37	(863)	-	-	-
Cash and investments - ending	\$ 2,930	\$ 494	\$ 41	\$ 71	\$ 318	\$ -	\$ -	\$ -

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

	Retirement Sheriff	PERF-Highway	PERF-Health	PERF-Prob User	Payroll Gym	PERF-Cum Cap	457B Sheriff Deferred Comp
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 447	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	19,094	24,414	3,344	1,779	5,096	2,647	15,405
Total receipts	19,094	24,414	3,344	1,779	5,096	2,647	15,405
Disbursements:							
Personal services	19,094	24,414	3,344	1,779	5,432	2,647	15,405
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	19,094	24,414	3,344	1,779	5,432	2,647	15,405
Excess (deficiency) of receipts over disbursements	-	-	-	-	(336)	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 111	\$ -	\$ -

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

	PERF-911	PERF-Comm Corr Doc G	Payroll Credit Union	LOIT 2016 Special Distribution	Bio-Terrorism Grant	CFDA 97.042 Em Man Perf Grant	CFDA 93.074 MRC Med Reserve
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 11,769	\$ (25,590)	\$ 190
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,394	4,776	2,025	1,957,594	-	26,636	-
Total receipts	3,394	4,776	2,025	1,957,594	-	26,636	-
Disbursements:							
Personal services	3,394	4,776	2,025	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,046	-
Other disbursements	-	-	-	1,957,594	-	-	-
Total disbursements	3,394	4,776	2,025	1,957,594	-	1,046	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	25,590	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 11,769	\$ -	\$ 190

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

	CFDA 93.074 Pub Health Er P	CFDA 90.401 Help Amer Vote	CFDA# 20.703 Hazardous Material	CFDA# 97.073 SHSP EMA	CFDA 97.067 SHSP Upgrade Computers	CFDA 93.074 Ebola	CFDA# 16.067 Bullet Proof Vest
Cash and investments - beginning	\$ -	\$ 100	\$ (8,755)	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	21,215	-	-	29,452	5,000	18,193	5,455
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	8,904	-	-	-	-
Total receipts	21,215	-	8,904	29,452	5,000	18,193	5,455
Disbursements:							
Personal services	8,711	-	-	-	-	-	-
Supplies	8,854	-	-	-	-	-	-
Other services and charges	886	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	5,548	-	-	29,452	5,000	-	5,455
Other disbursements	-	-	149	-	-	-	-
Total disbursements	23,999	-	149	29,452	5,000	-	5,455
Excess (deficiency) of receipts over disbursements	(2,784)	-	8,755	-	-	18,193	-
Cash and investments - ending	\$ (2,784)	\$ 100	\$ -	\$ -	\$ -	\$ 18,193	\$ -

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

	Public Transportation Grant	CFDA#16.588 STOP GRANT	K42012090305 IN Crim Just Grant	Sheriff Assoc Buckle	Historical Permits-Rushville	RCCC Grant Fund	Public Transportation
Cash and investments - beginning	\$ -	\$ -	\$ 86	\$ 102	\$ 25	\$ 75,414	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	107,716	-	-	-	-	229,187	5,758
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	107,716	-	-	-	-	229,187	5,758
Disbursements:							
Personal services	-	-	-	-	-	223,135	-
Supplies	-	-	-	-	-	2,378	-
Other services and charges	-	-	-	-	-	67,205	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	4,000	-
Other disbursements	107,716	-	-	-	-	-	5,758
Total disbursements	107,716	-	-	-	-	296,718	5,758
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(67,531)	-
Cash and investments - ending	\$ -	\$ -	\$ 86	\$ 102	\$ 25	\$ 7,883	\$ -

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

	EMA Local Grant	Community Crossing Grant Hwy	AED Equipment State Grant	Court Interp Grant Award	Prosecutor Deferral Grant 1006	IPAC Pros Drug Prosecution Fund	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,798,554
Receipts:							
Taxes	-	-	-	-	-	-	22,644,039
Licenses and permits	-	-	-	-	-	-	35,875
Intergovernmental receipts	-	-	-	-	-	-	7,281,419
Charges for services	-	-	-	-	-	-	477,612
Fines and forfeits	-	-	-	-	-	-	1,060
Other receipts	4,808	-	-	-	-	-	21,519,856
Total receipts	4,808	-	-	-	-	-	51,959,861
Disbursements:							
Personal services	-	-	-	-	-	-	9,807,068
Supplies	-	-	-	-	-	-	640,732
Other services and charges	-	-	-	-	-	-	6,135,696
Debt service - principal and interest	-	-	-	-	-	-	27,647
Capital outlay	4,808	-	-	-	-	-	1,747,618
Other disbursements	-	-	-	-	-	-	32,166,960
Total disbursements	4,808	-	-	-	-	-	50,525,721
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	1,434,140
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,232,694

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

	After Settlement Collections	Inmate Trust	Jail Commissary Fund	Clerk Child Support Trust	County General	Sheriffs Accident	CAGIT County Certified Shares	EDIT Capital Projects
Cash and investments - beginning	\$ 506,978	\$ 3,976	\$ 32,979	\$ 962	\$ 1,017,577	\$ 14,571	\$ 399,412	\$ 748,132
Receipts:								
Taxes	632,218	-	-	-	4,179,747	-	-	-
Licenses and permits	-	-	-	-	21,383	-	-	-
Intergovernmental receipts	-	-	-	-	2,060,092	-	-	-
Charges for services	-	-	-	-	486,009	-	-	-
Fines and forfeits	-	-	-	-	2,690	-	-	-
Other receipts	-	74,334	64,745	218,414	595,925	6,337	-	477,633
Total receipts	632,218	74,334	64,745	218,414	7,345,846	6,337	-	477,633
Disbursements:								
Personal services	-	-	-	-	3,303,070	-	-	-
Supplies	-	-	-	-	221,256	11,149	-	-
Other services and charges	-	-	-	-	3,140,393	-	-	530,568
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	111,951	-	-	-
Other disbursements	506,478	71,819	73,520	212,222	32,271	-	399,412	-
Total disbursements	506,478	71,819	73,520	212,222	6,808,941	11,149	399,412	530,568
Excess (deficiency) of receipts over disbursements	125,740	2,515	(8,775)	6,192	536,905	(4,812)	(399,412)	(52,935)
Cash and investments - ending	\$ 632,718	\$ 6,491	\$ 24,204	\$ 7,154	\$ 1,554,482	\$ 9,759	\$ -	\$ 695,197

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

	LIT Special Purpose	County Child Advocacy	City/Town Court Cost	Clerk Record Perpetuation	Community Corrections Work	RCCC CTP	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 541,462	\$ 136	\$ -	\$ 26,805	\$ 21,777	\$ 36,265	\$ 5,413	\$ 24,383
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,986,997	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	21,275	-	5,764	13,213	2,200	14,775	197	-
Total receipts	2,008,272	-	5,764	13,213	2,200	14,775	197	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	3,808	-	-	-	-
Other services and charges	1,077,964	-	-	1,718	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	22,758	-	-	-	19,560	-	-	-
Other disbursements	-	136	5,764	-	-	-	975	-
Total disbursements	1,100,722	136	5,764	5,526	19,560	-	975	-
Excess (deficiency) of receipts over disbursements	907,550	(136)	-	7,687	(17,360)	14,775	(778)	-
Cash and investments - ending	\$ 1,449,012	\$ -	\$ -	\$ 34,492	\$ 4,417	\$ 51,040	\$ 4,635	\$ 24,383

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

	Sales Disc Training	Covered Bridge	Cumulative Bridge	Cumulative Hospital	Cumulative Cap Development	GIS Electronic Map Generation	LEPC/Haz Mat	Firearms Training
Cash and investments - beginning	\$ 2,706	\$ 68,280	\$ 694,883	\$ 2,684	\$ 635,378	\$ 12,048	\$ 21,395	\$ 23,644
Receipts:								
Taxes	-	-	203,347	-	327,123	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	152,665	-	25,275	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2,255	9,651	4,727	-	5,000	200	3,937	5,650
Total receipts	2,255	9,651	360,739	-	357,398	200	3,937	5,650
Disbursements:								
Personal services	-	-	-	-	104,489	-	-	-
Supplies	-	-	8,992	-	-	752	158	14,947
Other services and charges	2,749	-	56,780	-	-	-	890	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	360,262	-	112,245	-	-	-
Other disbursements	-	-	-	2,684	-	-	-	-
Total disbursements	2,749	-	426,034	2,684	216,734	752	1,048	14,947
Excess (deficiency) of receipts over disbursements	(494)	9,651	(65,295)	(2,684)	140,664	(552)	2,889	(9,297)
Cash and investments - ending	\$ 2,212	\$ 77,931	\$ 629,588	\$ -	\$ 776,042	\$ 11,496	\$ 24,284	\$ 14,347

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

	Drain Improvement/Reconstruction	Health	County ID Security	Levy Excess Fund	Health Maint Tobacco Supplement	Local Road & Street	LIT Public Safety County Share	Co Medical Care For Inmates
Cash and investments - beginning	\$ 154,144	\$ 94,697	\$ 31,908	\$ 20	\$ 101,570	\$ 396,685	\$ 72,312	\$ 9,855
Receipts:								
Taxes	-	295,688	-	-	-	-	152,388	-
Licenses and permits	-	15,721	-	-	-	2,560	-	-
Intergovernmental receipts	-	22,846	-	-	-	720,329	-	-
Charges for services	-	28,479	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	226,067	2,312	2,056	-	16,807	2,768	-	2,557
Total receipts	226,067	365,046	2,056	-	16,807	725,657	152,388	2,557
Disbursements:								
Personal services	-	298,560	-	-	-	-	68,168	-
Supplies	-	2,428	-	-	615	19,980	-	-
Other services and charges	140,000	14,710	-	-	26,947	36,671	-	-
Debt service - principal and interest	11,831	-	-	-	-	-	-	-
Capital outlay	-	-	5,176	-	17,000	673,420	54,404	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	151,831	315,698	5,176	-	44,562	730,071	122,572	-
Excess (deficiency) of receipts over disbursements	74,236	49,348	(3,120)	-	(27,755)	(4,414)	29,816	2,557
Cash and investments - ending	\$ 228,380	\$ 144,045	\$ 28,788	\$ 20	\$ 73,815	\$ 392,271	\$ 102,128	\$ 12,412

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

	Misdemeanant Fund	Highway	Plat Book	Rainy Day Fund	Reassessment 2015	Recorder Records	Riverboat	Sex Or Violent Offender Fund
Cash and investments - beginning	\$ 24,328	\$ 1,121,858	\$ 17,440	\$ 775,592	\$ 114,664	\$ 88,654	\$ 215,349	\$ 13,911
Receipts:								
Taxes	-	-	-	-	34,382	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,751,378	-	-	2,657	-	58,943	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	12,774	89,287	5,065	4,579	512	33,539	-	1,362
Total receipts	12,774	2,840,665	5,065	4,579	37,551	33,539	58,943	1,362
Disbursements:								
Personal services	-	1,453,352	-	69,009	17,381	5,678	-	-
Supplies	15,000	349,600	-	-	1,500	1,353	-	-
Other services and charges	-	234,794	8,335	-	88,276	2,951	50,943	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	582,428	-	-	-	7,321	-	-
Other disbursements	-	50,000	-	-	-	-	-	-
Total disbursements	15,000	2,670,174	8,335	69,009	107,157	17,303	50,943	-
Excess (deficiency) of receipts over disbursements	(2,226)	170,491	(3,270)	(64,430)	(69,606)	16,236	8,000	1,362
Cash and investments - ending	\$ 22,102	\$ 1,292,349	\$ 14,170	\$ 711,162	\$ 45,058	\$ 104,890	\$ 223,349	\$ 15,273

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

	Supp Public Defender	Excess Tax	Surveyors Cornerstone	Tax Sale Redemption	Tax Sale Surplus	IN Local Health Dept Trust	Guardian Ad Litem	GAL/CASA State Funds
Cash and investments - beginning	\$ 61,013	\$ 5,247	\$ 6,910	\$ 405	\$ 44,575	\$ 85,088	\$ 1	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	13,211	9,324	8,290	24,226	331,184	8,141	-	15,643
Total receipts	13,211	9,324	8,290	24,226	331,184	8,141	-	15,643
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	14,460	-	-
Other services and charges	64,583	-	4,900	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	6,134	-	24,223	95,210	-	-	15,643
Total disbursements	64,583	6,134	4,900	24,223	95,210	14,460	-	15,643
Excess (deficiency) of receipts over disbursements	(51,372)	3,190	3,390	3	235,974	(6,319)	-	-
Cash and investments - ending	\$ 9,641	\$ 8,437	\$ 10,300	\$ 408	\$ 280,549	\$ 78,769	\$ 1	\$ -

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

	Auditor Ineligible Deductions	Co Elected Officials Training	Rush County 911 Fund	Adult Prob User Fee	Juvenile Prob Users Fee	Drain Maintenance	TIF-Milroy Industrial Corridor	Payroll Child Support
Cash and investments - beginning	\$ 3,124	\$ 4,225	\$ 731,869	\$ 107,789	\$ 41,959	\$ 488,704	\$ 2,765	\$ -
Receipts:								
Taxes	-	-	264,933	-	-	-	3,592	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	2,056	395,244	72,974	4,035	162,034	-	17,111
Total receipts	-	2,056	660,177	72,974	4,035	162,034	3,592	17,111
Disbursements:								
Personal services	-	-	269,159	84,484	-	-	-	17,111
Supplies	-	-	-	2,192	-	-	-	-
Other services and charges	-	2,576	66,139	13,595	4,430	151,550	1,363	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	2,751	-	184,945	2,500	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	2,751	2,576	520,243	102,771	4,430	151,550	1,363	17,111
Excess (deficiency) of receipts over disbursements	(2,751)	(520)	139,934	(29,797)	(395)	10,484	2,229	-
Cash and investments - ending	\$ 373	\$ 3,705	\$ 871,803	\$ 77,992	\$ 41,564	\$ 499,188	\$ 4,994	\$ -

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

	Deferred Comp	Payroll Federal W/H	Payroll Social Security	Payroll Co Option	Payroll State Gross	Payroll Garnishment	Sheriff Service Process	Settlement Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	16,239,581
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	1,716,604
Charges for services	-	-	-	-	-	-	-	40,434
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	35,685	427,318	312,537	79,668	133,725	5,321	23,801	37,091
Total receipts	35,685	427,318	312,537	79,668	133,725	5,321	23,801	18,033,710
Disbursements:								
Personal services	35,685	427,318	312,537	79,668	133,725	5,321	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	23,801	18,033,710
Total disbursements	35,685	427,318	312,537	79,668	133,725	5,321	23,801	18,033,710
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Public Safety CAGIT Distribution	Wheel Tax	Surtax	CVET	Weed & Unsafe Bldg	Sewage Collection	Financial Insttit Tax	Inventory Homestead Credit
Cash and investments - beginning	\$ -	\$ 927	\$ 9,418	\$ -	\$ -	\$ -	\$ -	\$ 17,193
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	67,436	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	148,755	434,687	-	15,160	44,893	230,426	-
Total receipts	-	148,755	434,687	67,436	15,160	44,893	230,426	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	148,762	435,941	67,436	15,160	44,893	230,426	17,193
Total disbursements	-	148,762	435,941	67,436	15,160	44,893	230,426	17,193
Excess (deficiency) of receipts over disbursements	-	(7)	(1,254)	-	-	-	-	(17,193)
Cash and investments - ending	\$ -	\$ 920	\$ 8,164	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Property Tax Replacement Credit	Local Income Tax Pro Tax Relief	Fines & Forfeitures	Infraction Judgement	Overweight Vehicles	Sheriff Special Death	Disclosure Fees	Coroner Cont Ed
Cash and investments - beginning	\$ -	\$ -	\$ 1,451	\$ 2,716	\$ -	\$ 220	\$ 220	\$ 108
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	298,338	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	17,193	9,008	29,426	2,172	2,550	2,240	1,480
Total receipts	-	315,531	9,008	29,426	2,172	2,550	2,240	1,480
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	292,725	9,310	30,238	2,172	2,620	2,200	1,444
Total disbursements	-	292,725	9,310	30,238	2,172	2,620	2,200	1,444
Excess (deficiency) of receipts over disbursements	-	22,806	(302)	(812)	-	(70)	40	36
Cash and investments - ending	\$ -	\$ 22,806	\$ 1,149	\$ 1,904	\$ -	\$ 150	\$ 260	\$ 144

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

	Mortgage Fee Fund - Recorder	K-9 Contribution Fund	DLGF Homestead Property Data	Sex/Violent Offender State	Campaign Finance Enforcement	Child Restraint Violation	Forest Restoration Fund	Education Plate Fee
Cash and investments - beginning	\$ 158	\$ 35,978	\$ 29	\$ 10	\$ 450	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	374	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,398	30,863	-	166	-	50	-	244
Total receipts	1,398	30,863	-	166	-	50	374	244
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	4,020	-	-	-	-	-	-
Other services and charges	-	1,286	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	37,849	-	-	-	-	-	-
Other disbursements	1,453	-	-	171	-	25	-	244
Total disbursements	1,453	43,155	-	171	-	25	-	244
Excess (deficiency) of receipts over disbursements	(55)	(12,292)	-	(5)	-	25	374	-
Cash and investments - ending	\$ 103	\$ 23,686	\$ 29	\$ 5	\$ 450	\$ 25	\$ 374	\$ -

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

	Riverboat Revenue Sharing	Law Enforcement Cont Education	Certified Shares	EDIT Distribution	LIT Certified Shares	LIT Public Safety	LIT Economic Development	IV-D Incentive 99/Co
Cash and investments - beginning	\$ -	\$ 14,651	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,121
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	103,029	-	-	-	3,311,662	529,866	828,717	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	1,484	-	-	-	-	-	8,035
Total receipts	103,029	1,484	-	-	3,311,662	529,866	828,717	8,035
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	2,486
Other services and charges	-	2,137	-	-	-	-	-	2,291
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	1,046
Other disbursements	103,029	224	-	-	3,311,662	529,866	828,717	-
Total disbursements	103,029	2,361	-	-	3,311,662	529,866	828,717	5,823
Excess (deficiency) of receipts over disbursements	-	(877)	-	-	-	-	-	2,212
Cash and investments - ending	\$ -	\$ 13,774	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,333

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

	IV-D Incentive 99/Pros	IV-D Incentive 99/Cler	Clerk Cash Book	LOIT Special Distribution	Law Enforcement User Fee	Pre Trial Diversion	Infraction Deferral	Jury Fee Fund
Cash and investments - beginning	\$ 8,849	\$ 56,240	\$ 336,271	\$ 750,009	\$ 9,886	\$ 45,467	\$ 23,933	\$ 41,671
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	11,451	7,903	1,522,804	6,665	4,784	45,007	13,200	2,357
Total receipts	11,451	7,903	1,522,804	6,665	4,784	45,007	13,200	2,357
Disbursements:								
Personal services	18,525	-	-	-	-	34,785	-	-
Supplies	-	-	-	-	-	-	1,000	-
Other services and charges	-	-	-	-	-	4,000	500	3,655
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	1,000	-
Other disbursements	-	13,772	1,475,816	-	4,492	9,418	9,000	-
Total disbursements	18,525	13,772	1,475,816	-	4,492	48,203	11,500	3,655
Excess (deficiency) of receipts over disbursements	(7,074)	(5,869)	46,988	6,665	292	(3,196)	1,700	(1,298)
Cash and investments - ending	\$ 1,775	\$ 50,371	\$ 383,259	\$ 756,674	\$ 10,178	\$ 42,271	\$ 25,633	\$ 40,373

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

	RCCC User Fee Fund	Family Violence	Area Plan Escrow	Prosecutor Bad Check	LCC Alcohol & Drugs	APC Clean Up Fund	Law Enforcement Forfeiture	Underground Storage Tank-Hwy
Cash and investments - beginning	\$ 312,656	\$ 30	\$ 5,000	\$ 100	\$ 8,676	\$ 2,130	\$ 3,763	\$ 20,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,769	-	-	-	-	-	-	-
Charges for services	180,916	-	-	-	-	-	2,648	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	3,306	-	-	-	23,603	-	-	-
Total receipts	186,991	-	-	-	23,603	-	2,648	-
Disbursements:								
Personal services	99,899	-	-	-	-	-	-	-
Supplies	9,165	-	-	-	-	-	-	-
Other services and charges	98,665	-	-	-	8,500	-	975	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	9,819	-	-	-	-	-	-	-
Other disbursements	3,871	-	-	-	-	-	-	-
Total disbursements	221,419	-	-	-	8,500	-	975	-
Excess (deficiency) of receipts over disbursements	(34,428)	-	-	-	15,103	-	1,673	-
Cash and investments - ending	\$ 278,228	\$ 30	\$ 5,000	\$ 100	\$ 23,779	\$ 2,130	\$ 5,436	\$ 20,000

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

	Wind Farm Expense Fund	Mobile Home Sale	Correctional Facility CAGIT	Interstate Compact	Rush Co Drug Prosecution Fund	Payroll United Fund	Payroll Cancer Insurance	Payroll Health Insurance
Cash and investments - beginning	\$ 6,440	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ (1,403)	\$ 814,236
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	63	-	1,326	36,054	2,799,426
Total receipts	-	-	-	63	-	1,326	36,054	2,799,426
Disbursements:								
Personal services	-	-	-	-	-	1,326	35,953	1,836,341
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	63	-	-	71	-
Total disbursements	-	-	-	63	-	1,326	36,024	1,836,341
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	30	963,085
Cash and investments - ending	\$ 6,440	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ (1,373)	\$ 1,777,321

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

	Whole Life Insurance	Payroll Life Insurance	Payroll Grange Life Insurance	Dental Insurance	Vision Insurance	Payroll Misc.	Fringe Benefit Clearing Fund	PERF-County
Cash and investments - beginning	\$ 2,930	\$ 494	\$ 41	\$ 71	\$ 318	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	17,799	1,000	13,058	40,629	9,353	-	-	71,753
Total receipts	17,799	1,000	13,058	40,629	9,353	-	-	71,753
Disbursements:								
Personal services	18,544	1,000	13,058	36,841	8,636	-	-	71,753
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	18,544	1,000	13,058	36,841	8,636	-	-	71,753
Excess (deficiency) of receipts over disbursements	(745)	-	-	3,788	717	-	-	-
Cash and investments - ending	\$ 2,185	\$ 494	\$ 41	\$ 3,859	\$ 1,035	\$ -	\$ -	\$ -

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

	Retirement Sheriff	PERF-Highway	PERF-Health	PERF-Prob User	Payroll Gym	PERF-Cum Cap	457B Sheriff Deferred Comp
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 111	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	19,340	24,841	3,294	3,626	5,652	2,656	14,850
Total receipts	19,340	24,841	3,294	3,626	5,652	2,656	14,850
Disbursements:							
Personal services	19,340	24,841	3,294	3,626	5,613	2,656	14,850
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	19,340	24,841	3,294	3,626	5,613	2,656	14,850
Excess (deficiency) of receipts over disbursements	-	-	-	-	39	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ -	\$ -

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

	PERF-911	PERF-Comm Corr Doc G	Payroll Credit Union	LOIT 2016 Special Distribution	Bio-Terrorism Grant	CFDA 97.042 Em Man Perf Grant	CFDA 93.074 MRC Med Reserve
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 11,769	\$ -	\$ 190
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	21,325	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,529	6,289	1,950	-	-	-	-
Total receipts	6,529	6,289	1,950	-	-	21,325	-
Disbursements:							
Personal services	6,529	6,289	1,950	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	21,325	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	6,529	6,289	1,950	-	-	21,325	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 11,769	\$ -	\$ 190

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

	CFDA 93.074 Pub Health Er P	CFDA 90.401 Help Amer Vote	CFDA# 20.703 Hazardous Material	CFDA# 97.073 SHSP EMA	CFDA 97.067 SHSP Upgrade Computers	CFDA 93.074 Ebola	CFDA# 16.067 Bullet Proof Vest
Cash and investments - beginning	\$ (2,784)	\$ 100	\$ -	\$ -	\$ -	\$ 18,193	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	25,011	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	25,011	-	-	-	-	-	-
Disbursements:							
Personal services	5,538	-	-	-	-	-	-
Supplies	7,037	-	-	-	-	-	-
Other services and charges	61	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	11,451	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	24,087	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	924	-	-	-	-	-	-
Cash and investments - ending	\$ (1,860)	\$ 100	\$ -	\$ -	\$ -	\$ 18,193	\$ -

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

	Public Transportation Grant	CFDA#16.588 STOP GRANT	K42012090305 IN Crim Just Grant	Sheriff Assoc Buckle	Historical Permits-Rushville	RCCC Grant Fund	Public Transportation
Cash and investments - beginning	\$ -	\$ -	\$ 86	\$ 102	\$ 25	\$ 7,883	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	121,122	-	-	-	-	255,564	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	18,418	-	-	-	6,258	-
Total receipts	121,122	18,418	-	-	-	261,822	-
Disbursements:							
Personal services	-	5,519	-	-	-	229,244	-
Supplies	-	364	-	-	-	-	-
Other services and charges	-	152	-	-	-	18,223	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	979	-	-	-	-	-
Other disbursements	121,122	-	-	-	25	-	-
Total disbursements	121,122	7,014	-	-	25	247,467	-
Excess (deficiency) of receipts over disbursements	-	11,404	-	-	(25)	14,355	-
Cash and investments - ending	\$ -	\$ 11,404	\$ 86	\$ 102	\$ -	\$ 22,238	\$ -

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

	EMA Local Grant	Community Crossing Grant Hwy	AED Equipment State Grant	Court Interp Grant Award	Prosecutor Deferral Grant 1006	IPAC Pros Drug Prosecution Fund	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,232,694
Receipts:							
Taxes	-	-	-	-	-	-	22,333,373
Licenses and permits	-	-	-	-	-	-	39,664
Intergovernmental receipts	-	138,430	4,000	1,350	12,500	1,387	15,220,292
Charges for services	-	-	-	-	-	-	738,486
Fines and forfeits	-	-	-	-	-	-	2,690
Other receipts	-	-	-	-	-	-	9,770,010
Total receipts	-	138,430	4,000	1,350	12,500	1,387	48,104,515
Disbursements:							
Personal services	-	-	-	-	14,913	-	9,205,578
Supplies	-	-	-	-	-	-	692,262
Other services and charges	-	-	-	1,335	55	595	5,866,255
Debt service - principal and interest	-	-	-	-	-	-	11,831
Capital outlay	-	-	4,000	-	-	792	2,244,982
Other disbursements	-	-	-	-	-	-	27,267,563
Total disbursements	-	-	4,000	1,335	14,968	1,387	45,288,471
Excess (deficiency) of receipts over disbursements	-	138,430	-	15	(2,468)	-	2,816,044
Cash and investments - ending	\$ -	\$ 138,430	\$ -	\$ 15	\$ (2,468)	\$ -	\$ 15,048,738

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RUSH COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 779,534</u>	<u>\$ -</u>

RUSH COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2017

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

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities: Notes and loans payable	Blount Fletcher Drain Reconstruction	\$ 3,835	\$ 3,892
Notes and loans payable	John Lawless Drain Reconstruction	<u>3,906</u>	<u>3,971</u>
Total governmental activities		<u>7,741</u>	<u>7,863</u>
Totals		<u>\$ 7,741</u>	<u>\$ 7,863</u>

RUSH 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	\$ 162,000
Buildings	7,261,587
Machinery, equipment, and vehicles	<u>5,608,535</u>
Total governmental activities	<u>13,032,122</u>
Total capital assets	<u>\$ 13,032,122</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/>.