

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

FINANCIAL STATEMENT AUDIT REPORT

OF

MARTIN COUNTY, INDIANA

January 1, 2018 to December 31, 2018



**FILED**  
10/04/2019



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	January Roush (Vacant) Bobbie Abel	01-01-16 to 06-19-18 06-20-18 to 07-02-18 07-03-18 to 12-31-20
County Treasurer	Lori D. Carrico	01-01-17 to 12-31-20
Clerk of the Circuit Court	Gerald D. Montgomery	01-01-15 to 12-31-22
County Sheriff	James Roush	01-01-15 to 12-31-22
County Recorder	Rhonda Sanders	01-01-17 to 12-31-20
President of the Board of County Commissioners	Paul George	01-01-18 to 12-31-19
President of the County Council	C. Richard Summers	01-01-18 to 12-31-19



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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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 year ended December 31, 2018, 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 year ended December 31, 2018.


***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 year ended December 31, 2018, 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 Schedule 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 15, 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.

MARTIN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
After Settlement Collections	\$ 272,558	\$ 286,238	\$ 272,558	\$ 286,238
Sheriff's Inmate Trust	1,636	143,678	143,695	1,619
Prosecutor Check Deception Program	1,540	8,620	10,185	(25)
Jail Commissary	49,459	147,648	118,728	78,379
Clerk's Trust	199,550	677,931	678,183	199,298
General	434,061	3,217,044	3,044,156	606,949
Accident Report	2,948	335	-	3,283
CEDIT County Share	237,805	681,103	476,252	442,656
City and Town Court Costs	2,628	2,570	-	5,198
Clerk's Records Perpetuation	22,517	7,238	-	29,755
Community Corrections	12,653	37,149	49,802	-
CPT-2	175	11,000	8,601	2,574
Congressional School Interest	1,668	-	777	891
Congressional School Principal	12,957	-	-	12,957
Sales Disclosure - County Share	7,237	1,455	5	8,687
Cumulative Bridge	449,575	233,867	247,184	436,258
Cumulative Capital Development	94,268	70,739	45,505	119,502
Cumulative Voting System	258,009	-	74,658	183,351
Drug Free Community	13,551	11,319	9,145	15,725
Firearms Training	11,668	4,510	6,863	9,315
Health	52,842	62,648	51,912	63,578
Identification Security Protection	2,751	1,524	-	4,275
Local Health Maintenance	3,472	33,139	33,139	3,472
Local Road and Street	150,135	178,898	98,091	230,942
LOIT Public Safety County Share	36,537	355,382	390,739	1,180
Medical Co-Payments	14,960	1,630	162	16,428
Misdemeanant	13,864	7,330	-	21,194
Motor Vehicle Highway	371,793	2,251,638	1,568,626	1,054,805
Omitted Property Tax Audits	19,104	-	18,860	244
Plat Book	37,821	3,431	15	41,237
Rainy Day	39,801	-	-	39,801
Reassessment 2017	567,205	250,858	265,618	552,445
Recorder's Records Perpetuation	48,385	22,290	12,572	58,103
Solid Waste User Fees	-	107,590	107,590	-
Supplemental Public Defender	138,464	92,952	143,621	87,795
Surplus Tax	6,613	8,642	6,039	9,216
Corner Perpetuation	8,782	7,650	315	16,117
Tax Sale Redemption	350	7,729	7,447	632
Surplus Tax Sale	53,979	251,155	47,921	257,213
ILHD Trust Account	1,821	13,315	13,293	1,843
GAL/CASA	7,553	5,305	-	12,858
County Elected Officials Training	2,156	1,582	3,567	171
Local Statewide 911 Fund	632,116	175,033	213,128	594,021
LOIT Special Distribution	50,145	-	-	50,145
Rainy Day Restricted (MVH)	234,500	-	-	234,500
Adult Probation Administrative	26,096	8,090	30,574	3,612
Juvenile Probation Administrative	4,645	20	-	4,665
Supplemental Adult Probation Services	85,395	39,586	39,585	85,396
Supplemental Juvenile Probation Services	11,516	755	1,128	11,143
Alternative Dispute Resolution	2,808	1,170	800	3,178
County User Fee	49,258	30,235	25,972	53,521
Upper Boggs Creek	1,364	3,456	990	3,830
Sheriff Sale Administration	6,026	1,243	900	6,369
K-9	8,813	3,261	8,937	3,137
Community Corrections Donations	3,935	995	891	4,039
Local Ordinance Violations Fines - County	-	75	-	75
TIF Capital Project-WG	222,615	94,534	25,000	292,149
Payroll Clearing	(3,197)	1,034,006	1,020,251	10,558
Health Insurance-Non Reverting	77,970	51,915	129,188	697
Sheriff Pension Holding	4,350	-	-	4,350
Settlement	-	5,005,794	5,005,794	-
LOIT Public Safety	-	143,799	139,081	4,718
CVET	-	76,744	76,754	(10)
Final Excise Tax Cut - Due State	-	381,892	381,892	-
Sewer Liens	-	250	-	250
Financial Institution Tax	-	24,120	24,120	-

MARTIN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Local Income Tax-Property Tax	18,301	493,745	503,145	8,901
LIT Supplemental Distribution PTR	-	223,631	215,138	8,493
State Fines and Forfeitures	15	10	24	1
Infraction Judgements	1,512	10,185	11,513	184
Overweight Vehicle Fines	419	419	838	-
Special Death Benefit	135	700	835	-
Sales Disclosure - State Share	70	1,455	1,335	190
Coroners Training & Con't Education	42	836	850	28
Interstate Compact - State Share	-	125	125	-
Mortgage Recording Fees	75	858	870	63
Child Restraint System Fees	-	775	725	50
Education Plate	38	131	113	56
Riverboat Revenue Sharing	16,024	61,218	47,135	30,107
LIT Supplemental Distributions	-	523,797	508,699	15,098
93.563 Prosecutor PCA	1,538	-	-	1,538
93.563 Title IV-D Incentive	22,996	4,193	-	27,189
93.563 Prosecutor IV-D Incentive-Prior To Oct '99	8,631	-	-	8,631
93.563 Prosecutor IV-D Incentive-Post Oct '99	14,036	6,307	7,552	12,791
93.563 Clerk IV-D Incentive-Post Oct '99	36,064	4,193	155	40,102
Clerks Child Support	357	91,609	89,116	2,850
Public Health Base Grant II	(762)	5,835	7,578	(2,505)
Sheriff Reserve Deputy Donation	9,200	75	7,609	1,666
Animal Control Officer Donation	-	3,000	-	3,000
Sheriff Donation-Ballistic Vest	-	750	-	750
Alcohol & Drug Program	27,658	32,951	14,680	45,929
Non-Reverting Voting	-	155	-	155
Jury Fees	13,358	1,156	9,713	4,801
Law Enforcement Continuing Ed	5,448	1,548	620	6,376
Family Court Project	1,097	-	-	1,097
Bad Check Fee Fund	3,195	2,920	-	6,115
Project Income-Grant 2	26,732	147,818	125,292	49,258
Commissioners Certificate Sale Surplus	2,458	-	-	2,458
IDOR Sheriff Warrant Fee	131	781	821	91
Redevelopment Commission	15,278	123	1,085	14,316
MC 5th Grade Lead Program	-	3,000	-	3,000
Loogootee Deferral Fund	1,095	597	-	1,692
Jail Booking Fee	3,196	4,986	-	8,182
Workforce Development Grant	16,569	58,757	73,588	1,738
Pandemic Assessment	1,482	-	-	1,482
Co Law Enforcement/Sheriff	79	-	-	79
Law Enforcement Drug Buy Fund	6,722	-	-	6,722
Local Emergency Planning	13,063	-	-	13,063
Community Development Block Grant	4,553	170,214	173,339	1,428
"JAG" Edward Bryne Memorial	1,621	-	-	1,621
EBOLA Grant	202	60	-	262
PBIS Grant Program	3,552	9,000	6,188	6,364
Juvenile Community Corrections	5,909	9,375	15,060	224
Jail Treatment DOC Grant	7,448	-	7,448	-
Drug Prosecution Grant Fund	-	2,000	1,895	105
1006 Grant	(4,508)	32,469	27,961	-
Community Crossings Grant	(1,840)	670,000	632,915	35,245
Drug Fund Grant	1,627	24,000	13,829	11,798
JCC Discretionary Grant	-	12,750	10,903	1,847
Juvenile Community Corrections 2	-	15,625	17,522	(1,897)
Jail Treatment DOC Grant 2	-	13,313	7,711	5,602
1006 Grant 2	-	39,688	47,451	(7,763)
Community Corrections Grant 2	-	61,000	67,130	(6,130)
LOIT Homestead Credit	(3,546)	3,546	-	-
Homestead Credit Rebate	-	4,718	-	4,718
Totals	\$ 5,364,476	\$ 19,040,502	\$ 17,739,315	\$ 6,665,663

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 non-businesses 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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

*Financial Report*

INPRS 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:

MARTIN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (844) 464-6777

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

*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.

MARTIN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants for which the reimbursement for expenditures made by the County was not received by December 31, 2018. The Prosecutor Check Deception Program fund and the CVET fund have deficit balances due to expenditures being more than the available balance for 2018.

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#### OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report 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 Report 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, 2018

	After Settlement Collections	Sheriff's Inmate Trust	Prosecutor Check Deception Program	Jail Commissary	Clerk's Trust	General
Cash and investments - beginning	\$ 272,558	\$ 1,636	\$ 1,540	\$ 49,459	\$ 199,550	\$ 434,061
Receipts:						
Taxes	-	-	-	-	-	2,643,419
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	192,155
Charges for services	-	-	-	-	-	255,176
Fines and forfeits	-	-	-	-	-	-
Other receipts	286,238	143,678	8,620	147,648	677,931	126,294
Total receipts	286,238	143,678	8,620	147,648	677,931	3,217,044
Disbursements:						
Personal services	-	-	-	-	-	1,970,895
Supplies	-	-	-	-	-	134,174
Other services and charges	-	-	-	-	-	719,094
Capital outlay	-	-	-	-	-	105,022
Other disbursements	272,558	143,695	10,185	118,728	678,183	114,971
Total disbursements	272,558	143,695	10,185	118,728	678,183	3,044,156
Excess (deficiency) of receipts over disbursements	13,680	(17)	(1,565)	28,920	(252)	172,888
Cash and investments - ending	\$ 286,238	\$ 1,619	\$ (25)	\$ 78,379	\$ 199,298	\$ 606,949

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	CPT-2
Cash and investments - beginning	\$ 2,948	\$ 237,805	\$ 2,628	\$ 22,517	\$ 12,653	\$ 175
Receipts:						
Taxes	-	680,714	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	36,600	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	7,238	-	-
Other receipts	335	389	2,570	-	549	11,000
Total receipts	335	681,103	2,570	7,238	37,149	11,000
Disbursements:						
Personal services	-	271,030	-	-	49,388	-
Supplies	-	-	-	-	222	3,929
Other services and charges	-	205,222	-	-	192	4,672
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	476,252	-	-	49,802	8,601
Excess (deficiency) of receipts over disbursements	335	204,851	2,570	7,238	(12,653)	2,399
Cash and investments - ending	\$ 3,283	\$ 442,656	\$ 5,198	\$ 29,755	\$ -	\$ 2,574

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Voting System
Cash and investments - beginning	\$ 1,668	\$ 12,957	\$ 7,237	\$ 449,575	\$ 94,268	\$ 258,009
Receipts:						
Taxes	-	-	-	117,318	62,444	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	15,262	7,501	-
Charges for services	-	-	1,455	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	101,287	794	-
Total receipts	-	-	1,455	233,867	70,739	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	29,397	-	-
Other services and charges	-	-	-	177,881	35,526	74,658
Capital outlay	777	-	5	39,906	9,979	-
Other disbursements	-	-	-	-	-	-
Total disbursements	777	-	5	247,184	45,505	74,658
Excess (deficiency) of receipts over disbursements	(777)	-	1,450	(13,317)	25,234	(74,658)
Cash and investments - ending	\$ 891	\$ 12,957	\$ 8,687	\$ 436,258	\$ 119,502	\$ 183,351

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Drug Free Community	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 13,551	\$ 11,668	\$ 52,842	\$ 2,751	\$ 3,472	\$ 150,135
Receipts:						
Taxes	-	-	44,657	-	-	-
Licenses and permits	-	4,510	-	-	-	-
Intergovernmental receipts	-	-	5,655	-	33,139	175,269
Charges for services	-	-	11,211	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	11,319	-	1,125	1,524	-	3,629
Total receipts	<u>11,319</u>	<u>4,510</u>	<u>62,648</u>	<u>1,524</u>	<u>33,139</u>	<u>178,898</u>
Disbursements:						
Personal services	1,000	-	8,406	-	-	-
Supplies	-	-	3,674	-	-	-
Other services and charges	8,145	-	38,832	-	33,139	-
Capital outlay	-	6,863	1,000	-	-	98,091
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>9,145</u>	<u>6,863</u>	<u>51,912</u>	<u>-</u>	<u>33,139</u>	<u>98,091</u>
Excess (deficiency) of receipts over disbursements	<u>2,174</u>	<u>(2,353)</u>	<u>10,736</u>	<u>1,524</u>	<u>-</u>	<u>80,807</u>
Cash and investments - ending	<u>\$ 15,725</u>	<u>\$ 9,315</u>	<u>\$ 63,578</u>	<u>\$ 4,275</u>	<u>\$ 3,472</u>	<u>\$ 230,942</u>

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	LOIT Public Safety County Share	Medical Co-Payments	Misdemeanant	Motor Vehicle Highway	Omitted Property Tax Audits	Plat Book
Cash and investments - beginning	\$ 36,537	\$ 14,960	\$ 13,864	\$ 371,793	\$ 19,104	\$ 37,821
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	355,382	-	-	1,841,047	-	-
Charges for services	-	-	-	255	-	3,431
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,630	7,330	410,336	-	-
Total receipts	355,382	1,630	7,330	2,251,638	-	3,431
Disbursements:						
Personal services	39,281	-	-	614,402	-	-
Supplies	-	-	-	605,148	-	-
Other services and charges	318,526	162	-	207,568	18,860	-
Capital outlay	32,932	-	-	129,508	-	15
Other disbursements	-	-	-	12,000	-	-
Total disbursements	390,739	162	-	1,568,626	18,860	15
Excess (deficiency) of receipts over disbursements	(35,357)	1,468	7,330	683,012	(18,860)	3,416
Cash and investments - ending	\$ 1,180	\$ 16,428	\$ 21,194	\$ 1,054,805	\$ 244	\$ 41,237

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Rainy Day	Reassessment 2017	Recorder's Records Perpetuation	Solid Waste User Fees	Supplemental Public Defender	Surplus Tax
Cash and investments - beginning	\$ 39,801	\$ 567,205	\$ 48,385	\$ -	\$ 138,464	\$ 6,613
Receipts:						
Taxes	-	219,120	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	27,089	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	4,649	22,290	107,590	92,952	8,642
Total receipts	-	250,858	22,290	107,590	92,952	8,642
Disbursements:						
Personal services	-	54,198	-	-	-	-
Supplies	-	612	-	-	-	-
Other services and charges	-	163,928	-	-	143,621	-
Capital outlay	-	20,967	12,572	-	-	-
Other disbursements	-	25,913	-	107,590	-	6,039
Total disbursements	-	265,618	12,572	107,590	143,621	6,039
Excess (deficiency) of receipts over disbursements	-	(14,760)	9,718	-	(50,669)	2,603
Cash and investments - ending	\$ 39,801	\$ 552,445	\$ 58,103	\$ -	\$ 87,795	\$ 9,216

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Corner Perpetuation	Tax Sale Redemption	Surplus Tax Sale	ILHD Trust Account	GAL/CASA	County Elected Officials Training
Cash and investments - beginning	\$ 8,782	\$ 350	\$ 53,979	\$ 1,821	\$ 7,553	\$ 2,156
Receipts:						
Taxes	-	-	251,155	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	13,315	-	-
Charges for services	-	2,579	-	-	-	1,582
Fines and forfeits	-	-	-	-	5,305	-
Other receipts	7,650	5,150	-	-	-	-
Total receipts	<u>7,650</u>	<u>7,729</u>	<u>251,155</u>	<u>13,315</u>	<u>5,305</u>	<u>1,582</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	3,567
Capital outlay	315	7,447	47,921	13,293	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>315</u>	<u>7,447</u>	<u>47,921</u>	<u>13,293</u>	<u>-</u>	<u>3,567</u>
Excess (deficiency) of receipts over disbursements	<u>7,335</u>	<u>282</u>	<u>203,234</u>	<u>22</u>	<u>5,305</u>	<u>(1,985)</u>
Cash and investments - ending	<u>\$ 16,117</u>	<u>\$ 632</u>	<u>\$ 257,213</u>	<u>\$ 1,843</u>	<u>\$ 12,858</u>	<u>\$ 171</u>

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Local Statewide 911 Fund	LOIT Special Distribution	Rainy Day Restricted (MVH)	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services
Cash and investments - beginning	\$ 632,116	\$ 50,145	\$ 234,500	\$ 26,096	\$ 4,645	\$ 85,395
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	143,288	-	-	-	-	295
Fines and forfeits	-	-	-	-	-	2,640
Other receipts	31,745	-	-	8,090	20	36,651
Total receipts	175,033	-	-	8,090	20	39,586
Disbursements:						
Personal services	93,587	-	-	30,574	-	24,507
Supplies	-	-	-	-	-	1,200
Other services and charges	104,010	-	-	-	-	13,230
Capital outlay	15,531	-	-	-	-	648
Other disbursements	-	-	-	-	-	-
Total disbursements	213,128	-	-	30,574	-	39,585
Excess (deficiency) of receipts over disbursements	(38,095)	-	-	(22,484)	20	1
Cash and investments - ending	\$ 594,021	\$ 50,145	\$ 234,500	\$ 3,612	\$ 4,665	\$ 85,396

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee	Upper Boggs Creek	Sheriff Sale Administration	K-9
Cash and investments - beginning	\$ 11,516	\$ 2,808	\$ 49,258	\$ 1,364	\$ 6,026	\$ 8,813
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	1,130	-	-	-	-
Other receipts	755	40	30,235	3,456	1,243	3,261
Total receipts	755	1,170	30,235	3,456	1,243	3,261
Disbursements:						
Personal services	-	800	8,286	-	-	-
Supplies	-	-	-	-	-	559
Other services and charges	1,128	-	17,686	-	900	8,378
Capital outlay	-	-	-	990	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,128	800	25,972	990	900	8,937
Excess (deficiency) of receipts over disbursements	(373)	370	4,263	2,466	343	(5,676)
Cash and investments - ending	\$ 11,143	\$ 3,178	\$ 53,521	\$ 3,830	\$ 6,369	\$ 3,137

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Community Corrections Donations	Local Ordinance Violations Fines - County	TIF Capital Project-WG	Payroll Clearing	Health Insurance-Non Reverting	Sheriff Pension Holding
Cash and investments - beginning	\$ 3,935	\$ -	\$ 222,615	\$ (3,197)	\$ 77,970	\$ 4,350
Receipts:						
Taxes	-	-	94,534	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	75	-	-	-	-
Other receipts	995	-	-	1,034,006	51,915	-
Total receipts	995	75	94,534	1,034,006	51,915	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	891	-	-	-	-	-
Capital outlay	-	-	25,000	1,020,251	129,188	-
Other disbursements	-	-	-	-	-	-
Total disbursements	891	-	25,000	1,020,251	129,188	-
Excess (deficiency) of receipts over disbursements	104	75	69,534	13,755	(77,273)	-
Cash and investments - ending	\$ 4,039	\$ 75	\$ 292,149	\$ 10,558	\$ 697	\$ 4,350

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Settlement	LOIT Public Safety	CVET	Final Excise Tax Cut - Due State	Sewer Liens	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	4,505,413	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	500,381	-	38,377	381,892	-	24,120
Charges for services	-	-	-	-	250	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	143,799	38,367	-	-	-
Total receipts	<u>5,005,794</u>	<u>143,799</u>	<u>76,744</u>	<u>381,892</u>	<u>250</u>	<u>24,120</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	76,754	-	-	-
Capital outlay	5,005,794	-	-	381,892	-	-
Other disbursements	-	139,081	-	-	-	24,120
Total disbursements	<u>5,005,794</u>	<u>139,081</u>	<u>76,754</u>	<u>381,892</u>	<u>-</u>	<u>24,120</u>
Excess (deficiency) of receipts over disbursements	-	4,718	(10)	-	250	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 4,718</u>	<u>\$ (10)</u>	<u>\$ -</u>	<u>\$ 250</u>	<u>\$ -</u>

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Local Income Tax-Property Tax	LIT Supplemental Distribution PTR	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit
Cash and investments - beginning	\$ 18,301	\$ -	\$ 15	\$ 1,512	\$ 419	\$ 135
Receipts:						
Taxes	493,745	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	419	-
Fines and forfeits	-	-	10	10,185	-	-
Other receipts	-	223,631	-	-	-	700
Total receipts	<u>493,745</u>	<u>223,631</u>	<u>10</u>	<u>10,185</u>	<u>419</u>	<u>700</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	503,145	215,138	24	11,513	838	835
Total disbursements	<u>503,145</u>	<u>215,138</u>	<u>24</u>	<u>11,513</u>	<u>838</u>	<u>835</u>
Excess (deficiency) of receipts over disbursements	<u>(9,400)</u>	<u>8,493</u>	<u>(14)</u>	<u>(1,328)</u>	<u>(419)</u>	<u>(135)</u>
Cash and investments - ending	<u>\$ 8,901</u>	<u>\$ 8,493</u>	<u>\$ 1</u>	<u>\$ 184</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, 2018

	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees	Child Restraint System Fees	Education Plate
Cash and investments - beginning	\$ 70	\$ 42	\$ -	\$ 75	\$ -	\$ 38
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,455	-	-	-	-	-
Fines and forfeits	-	-	-	-	775	-
Other receipts	-	836	125	858	-	131
Total receipts	<u>1,455</u>	<u>836</u>	<u>125</u>	<u>858</u>	<u>775</u>	<u>131</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	850	-	-	-	113
Capital outlay	-	-	-	-	-	-
Other disbursements	1,335	-	125	870	725	-
Total disbursements	<u>1,335</u>	<u>850</u>	<u>125</u>	<u>870</u>	<u>725</u>	<u>113</u>
Excess (deficiency) of receipts over disbursements	<u>120</u>	<u>(14)</u>	<u>-</u>	<u>(12)</u>	<u>50</u>	<u>18</u>
Cash and investments - ending	<u>\$ 190</u>	<u>\$ 28</u>	<u>\$ -</u>	<u>\$ 63</u>	<u>\$ 50</u>	<u>\$ 56</u>

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Riverboat Revenue Sharing	LIT Supplemental Distributions	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
Cash and investments - beginning	\$ 16,024	\$ -	\$ 1,538	\$ 22,996	\$ 8,631	\$ 14,036
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	61,218	523,797	-	4,193	-	6,307
Total receipts	61,218	523,797	-	4,193	-	6,307
Disbursements:						
Personal services	14,748	-	-	-	-	7,024
Supplies	786	-	-	-	-	-
Other services and charges	9,736	-	-	-	-	-
Capital outlay	21,865	-	-	-	-	-
Other disbursements	-	508,699	-	-	-	528
Total disbursements	47,135	508,699	-	-	-	7,552
Excess (deficiency) of receipts over disbursements	14,083	15,098	-	4,193	-	(1,245)
Cash and investments - ending	\$ 30,107	\$ 15,098	\$ 1,538	\$ 27,189	\$ 8,631	\$ 12,791

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	93.563 Clerk IV-D Incentive-Post Oct '99	Clerks Child Support	Public Health Base Grant II	Sheriff Reserve Deputy Donation	Animal Control Officer Donation	Sheriff Donation-Ballistic Vest
Cash and investments - beginning	\$ 36,064	\$ 357	\$ (762)	\$ 9,200	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,193	91,609	5,835	75	3,000	750
Total receipts	4,193	91,609	5,835	75	3,000	750
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	155	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	7,609	-	-
Other disbursements	-	89,116	7,578	-	-	-
Total disbursements	155	89,116	7,578	7,609	-	-
Excess (deficiency) of receipts over disbursements	4,038	2,493	(1,743)	(7,534)	3,000	750
Cash and investments - ending	\$ 40,102	\$ 2,850	\$ (2,505)	\$ 1,666	\$ 3,000	\$ 750

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Alcohol & Drug Program	Non-Reverting Voting	Jury Fees	Law Enforcement Continuing Ed	Family Court Project	Bad Check Fee Fund
Cash and investments - beginning	\$ 27,658	\$ -	\$ 13,358	\$ 5,448	\$ 1,097	\$ 3,195
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	32,951	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	155	1,156	1,548	-	2,920
Total receipts	<u>32,951</u>	<u>155</u>	<u>1,156</u>	<u>1,548</u>	<u>-</u>	<u>2,920</u>
Disbursements:						
Personal services	13,272	-	-	-	-	-
Supplies	1,408	-	-	-	-	-
Other services and charges	-	-	9,713	620	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>14,680</u>	<u>-</u>	<u>9,713</u>	<u>620</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>18,271</u>	<u>155</u>	<u>(8,557)</u>	<u>928</u>	<u>-</u>	<u>2,920</u>
Cash and investments - ending	<u>\$ 45,929</u>	<u>\$ 155</u>	<u>\$ 4,801</u>	<u>\$ 6,376</u>	<u>\$ 1,097</u>	<u>\$ 6,115</u>

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Project Income-Grant 2	Commissioners Certificate Sale Surplus	IDOR Sheriff Warrant Fee	Redevelopment Commission	MC 5th Grade Lead Program	Loogootee Deferral Fund
Cash and investments - beginning	\$ 26,732	\$ 2,458	\$ 131	\$ 15,278	\$ -	\$ 1,095
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	3,000	597
Other receipts	147,818	-	781	123	-	-
Total receipts	147,818	-	781	123	3,000	597
Disbursements:						
Personal services	64,790	-	-	-	-	-
Supplies	8,207	-	-	-	-	-
Other services and charges	48,263	-	-	1,085	-	-
Capital outlay	4,032	-	-	-	-	-
Other disbursements	-	-	821	-	-	-
Total disbursements	125,292	-	821	1,085	-	-
Excess (deficiency) of receipts over disbursements	22,526	-	(40)	(962)	3,000	597
Cash and investments - ending	\$ 49,258	\$ 2,458	\$ 91	\$ 14,316	\$ 3,000	\$ 1,692

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Jail Booking Fee	Workforce Development Grant	Pandemic Assessment	Co Law Enforcement/Sheriff	Law Enforcement Drug Buy Fund	Local Emergency Planning
Cash and investments - beginning	\$ 3,196	\$ 16,569	\$ 1,482	\$ 79	\$ 6,722	\$ 13,063
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	58,757	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	4,986	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>4,986</u>	<u>58,757</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	73,588	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>73,588</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,986</u>	<u>(14,831)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 8,182</u>	<u>\$ 1,738</u>	<u>\$ 1,482</u>	<u>\$ 79</u>	<u>\$ 6,722</u>	<u>\$ 13,063</u>

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Community Development Block Grant	"JAG" Edward Bryne Memorial	EBOLA Grant	PBIS Grant Program	Juvenile Community Corrections	Jail Treatment DOC Grant
Cash and investments - beginning	\$ 4,553	\$ 1,621	\$ 202	\$ 3,552	\$ 5,909	\$ 7,448
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	170,214	-	60	-	9,375	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	9,000	-	-
Total receipts	<u>170,214</u>	<u>-</u>	<u>60</u>	<u>9,000</u>	<u>9,375</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	13,492	6,723
Supplies	-	-	-	1,068	479	255
Other services and charges	173,339	-	-	5,120	530	450
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	559	20
Total disbursements	<u>173,339</u>	<u>-</u>	<u>-</u>	<u>6,188</u>	<u>15,060</u>	<u>7,448</u>
Excess (deficiency) of receipts over disbursements	<u>(3,125)</u>	<u>-</u>	<u>60</u>	<u>2,812</u>	<u>(5,685)</u>	<u>(7,448)</u>
Cash and investments - ending	<u>\$ 1,428</u>	<u>\$ 1,621</u>	<u>\$ 262</u>	<u>\$ 6,364</u>	<u>\$ 224</u>	<u>\$ -</u>

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Drug Prosecution Grant Fund	1006 Grant	Community Crossings Grant	Drug Fund Grant	JCC Discretionary Grant	Juvenile Community Corrections 2
Cash and investments - beginning	\$ -	\$ (4,508)	\$ (1,840)	\$ 1,627	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,000	32,469	670,000	9,000	12,750	15,625
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	15,000	-	-
Total receipts	<u>2,000</u>	<u>32,469</u>	<u>670,000</u>	<u>24,000</u>	<u>12,750</u>	<u>15,625</u>
Disbursements:						
Personal services	-	24,887	-	-	-	16,368
Supplies	-	-	-	79	2,720	76
Other services and charges	1,895	1,959	-	13,750	8,183	-
Capital outlay	-	-	632,915	-	-	-
Other disbursements	-	1,115	-	-	-	1,078
Total disbursements	<u>1,895</u>	<u>27,961</u>	<u>632,915</u>	<u>13,829</u>	<u>10,903</u>	<u>17,522</u>
Excess (deficiency) of receipts over disbursements	<u>105</u>	<u>4,508</u>	<u>37,085</u>	<u>10,171</u>	<u>1,847</u>	<u>(1,897)</u>
Cash and investments - ending	<u>\$ 105</u>	<u>\$ -</u>	<u>\$ 35,245</u>	<u>\$ 11,798</u>	<u>\$ 1,847</u>	<u>\$ (1,897)</u>

MARTIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Jail Treatment DOC Grant 2	1006 Grant 2	Community Corrections Grant 2	LOIT Homestead Credit	Homestead Credit Rebate	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (3,546)	\$ -	\$ 5,364,476
Receipts:						
Taxes	-	-	-	-	-	9,112,519
Licenses and permits	-	-	-	-	-	4,510
Intergovernmental receipts	13,313	39,688	61,000	-	-	4,741,435
Charges for services	-	-	-	-	-	454,347
Fines and forfeits	-	-	-	-	-	35,941
Other receipts	-	-	-	3,546	4,718	4,691,750
Total receipts	<u>13,313</u>	<u>39,688</u>	<u>61,000</u>	<u>3,546</u>	<u>4,718</u>	<u>19,040,502</u>
Disbursements:						
Personal services	6,879	44,683	53,518	-	-	3,432,738
Supplies	308	-	5,020	-	-	799,476
Other services and charges	34	1,342	5,038	-	-	2,732,178
Capital outlay	-	-	-	-	-	7,772,328
Other disbursements	490	1,426	3,554	-	-	3,002,595
Total disbursements	<u>7,711</u>	<u>47,451</u>	<u>67,130</u>	<u>-</u>	<u>-</u>	<u>17,739,315</u>
Excess (deficiency) of receipts over disbursements	<u>5,602</u>	<u>(7,763)</u>	<u>(6,130)</u>	<u>3,546</u>	<u>4,718</u>	<u>1,301,187</u>
Cash and investments - ending	<u>\$ 5,602</u>	<u>\$ (7,763)</u>	<u>\$ (6,130)</u>	<u>\$ -</u>	<u>\$ 4,718</u>	<u>\$ 6,665,663</u>

MARTIN COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2018

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
Notes and loans payable	BRIDGE #11	\$ 114,428	\$ 39,906
Notes and loans payable	DURAPATCHER	68,100	-
Notes and loans payable	HIGHWAY DUMP TRUCKS	36,435	37,222
Notes and loans payable	HIGHWAY GRADALL	59,614	60,860
Total governmental activities		<u>278,577</u>	<u>137,988</u>
Totals		<u>\$ 278,577</u>	<u>\$ 137,988</u>

MARTIN COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2018

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/>.