

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

FINANCIAL STATEMENT AUDIT REPORT

OF

PULASKI COUNTY, INDIANA

January 1, 2017 to December 31, 2018



FILED
10/21/2019

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	7-9
Notes to Financial Statement	10-15
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	19-52
Schedule of Payables and Receivables	53
Schedule of Leases and Debt	54
Schedule of Capital Assets.....	55
Other Reports.....	56

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Laura M. Wheeler	01-01-17 to 12-31-20
County Treasurer	Teresa L. Bryant	01-01-17 to 12-31-20
Clerk of the Circuit Court	Christina L. Hoffa (deceased) (Vacant) JoLynn Behny	01-01-16 to 11-20-18 11-21-18 to 12-25-18 12-26-18 to 12-31-22
County Sheriff	Jeffery K. Richwine	01-01-15 to 12-31-22
County Recorder	Susan J. Fox	01-01-17 to 12-31-20
President of the Board of County Commissioners	Kenneth R. Becker	01-01-17 to 12-31-19
President of the County Council	Jerry G. Sullivan	01-01-17 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 PULASKI COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Pulaski County (County), which comprises the financial position and results of operations for the period of January 1, 2017 to 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 period of January 1, 2017 to 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 period of January 1, 2017 to 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 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

September 23, 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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PULASKI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	12-31-18
Sheriff's Inmate Trust	\$ 7,140	\$ 389,400	\$ 372,508	\$ 24,032	\$ 461,727	\$ 465,935	\$ 19,824
Sheriff's Commissary	32,069	106,940	131,063	7,946	130,654	116,643	21,957
Clerk's Trust	302,183	1,220,535	1,138,047	384,671	1,158,561	1,134,651	408,581
Recorder's Cashbook	-	67,189	61,570	5,619	71,131	70,109	6,641
General	1,804,368	9,133,308	8,246,978	2,690,698	8,016,092	8,163,413	2,543,377
Accident Report	8,419	2,406	-	10,825	2,637	4,285	9,177
Donation Animal Control	865	-	-	865	-	-	865
Aviation	74,465	42,607	115,899	1,173	222,408	123,951	99,630
CAGIT Special Legislation	2,478,089	5,201	878,342	1,604,948	23,074	1,628,022	-
CAGIT County Certified Shares	1,238,543	-	1,238,543	-	-	-	-
Campaign Finance Enforcement	-	-	-	-	425	-	425
LIT - Economic Development	2,076,234	546,075	492,512	2,129,797	525,935	965,457	1,690,275
City/Town Court Costs	15,972	3,461	-	19,433	3,632	-	23,065
Clerk's Record Perpetuation	47,081	8,889	420	55,550	10,360	240	65,670
Congressional School Interest	5,867	-	1,518	4,349	-	1,012	3,337
Congressional School Principal	25,293	176	-	25,469	441	-	25,910
Prisoner Reimbursement For Incarceration	56,757	24,482	80,303	936	33,213	28,999	5,150
Sales Disclosure County Share	26,674	1,735	-	28,409	1,835	-	30,244
Cumulative Bridge	2,188,839	278,930	136,097	2,331,672	255,277	118,019	2,468,930
Cumulative Building	295,231	137,449	214,000	218,680	135,262	168,605	185,337
Cumulative Capital Development	1,760,030	174,560	86,341	1,848,249	177,147	175,118	1,850,278
Cumulative Jail	192,834	945	-	193,779	2,320	-	196,099
Drug Free Community	6,876	6,040	8,202	4,714	9,140	5,524	8,330
EMS Education Donations	139	-	-	139	-	-	139
Continue Education Sheriff	2,841	953	375	3,419	903	4,322	-
Firearms Training	1,510	5,370	5,297	1,583	4,700	6,283	-
General Drain Improvements	1,302,919	39,513	34,738	1,307,694	123,252	27,626	1,403,320
Health	116,329	75,556	156,482	35,403	213,831	158,257	90,977
Identification Security Protection	13,723	1,595	1,625	13,693	2,097	1,625	14,165
Levy Excess	231	-	-	231	85,166	-	85,397
Local Health Maintenance	92,090	33,139	33,139	92,090	33,139	31,555	93,674
Local Road and Street	191,571	164,992	72,765	283,798	225,282	171,806	337,274
LIT Public Safety County Share	500,049	537,037	354,739	682,347	509,907	497,554	694,700
Misdemeanant	29,678	10,233	24,272	15,639	10,233	15,500	10,372
Motor Vehicle Highway	1,020,278	3,085,451	2,849,613	1,256,116	3,956,699	2,811,273	2,401,542
Plat Book	17,454	3,866	-	21,320	3,771	-	25,091
Rainy Day	974,791	-	-	974,791	-	43,782	931,009
Recorder's Records Perpetuation	140,199	22,510	8,143	154,566	28,118	5,136	177,548
Riverboat	637,960	54,506	-	692,466	54,506	63,503	683,469
Sex and Violent Offender Administration	4,657	1,258	500	5,415	806	558	5,663
Sheriff's Pension Trust	38,223	22,474	30,054	30,643	29,648	30,000	30,291
Supplemental Public Defender Services	50,714	12,703	54,579	8,838	10,553	19,391	-
Surplus Tax	7,134	19,890	3,312	23,712	17,973	16,545	25,140
Surveyor's Corner Perpetuation	12,911	6,660	2,925	16,646	10,185	-	26,831
Tax Sale Fees	50,238	8,265	6,679	51,824	6,670	5,088	53,406
Tax Sale Redemption	4,918	9,003	13,679	242	18,956	3,162	16,036

PULASKI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	12-31-18
Tax Sale Surplus	95,540	35,642	115,294	15,888	15,669	11,058	20,499
Unsafe Building	9,282	-	-	9,282	-	-	9,282
Guardian Ad Litem	18,115	37,350	9,844	45,621	90	-	45,711
Court Appointed Special Advocate (CASA)	900	-	-	900	-	-	900
Section 102 Voting System	-	-	-	-	-	-	-
Auditors Ineligible Deductions	2,698	-	-	2,698	-	-	2,698
County Elected Officials Training	2,712	1,595	189	4,118	2,097	346	5,869
Statewide 911	215,435	227,756	284,236	158,955	231,921	140,566	250,310
Mill Creek Conservancy	-	2,187	3,005	(818)	3,750	2,932	-
Lake Bruce Conservancy	-	936	1,223	(287)	1,496	1,209	-
Probation ALCO Sens/Drug Screen	238,267	47,245	35,820	249,692	78,652	53,530	274,814
Supplemental Juvenile Probation Services	35,845	2,534	30	38,349	1,970	-	40,319
County User Fee	156,578	58,046	43,869	170,755	173,998	175,839	168,914
Drainage Maintenance	1,679,524	364,422	441,031	1,602,915	742,582	370,543	1,974,954
CFDA 20.616 DUI Task Force	-	-	-	-	-	-	-
Donations	91,928	28,827	18,187	102,568	2,218	10,310	94,476
Payroll Clearing	-	1,690,850	1,690,850	-	1,592,615	1,592,615	-
Settlement Fund	-	8,656,037	8,656,037	-	8,884,090	8,884,090	-
Welfare Excise Allocation	-	536,100	536,100	-	590,581	590,581	-
LIT-PropTax Oper Levie Replace	-	999,984	999,984	-	950,635	950,635	-
CVET Distribution	-	127,788	127,788	-	123,954	123,954	-
Weed Lien Collections	45	2,270	2,270	45	3,127	2,583	589
Delinquent Sewer Assessments	-	8,389	8,389	-	54,305	28,588	25,717
Financial Institution Tax	-	128,890	128,890	-	121,822	121,822	-
Cedit Homestead Credit	7,386	-	7,386	-	-	-	-
LOIT PTRC	56,986	-	56,986	-	-	-	-
State Fines & Forfeitures	228	2,911	2,426	713	4,532	4,544	701
Infraction Judgements	735	11,932	11,957	710	9,840	9,685	865
Special Death Benefits	155	2,215	2,230	140	2,050	2,105	85
Sales Disclosure State Share	270	1,735	1,945	60	1,830	1,710	180
Coroners Training & Con't Education	194	1,676	1,794	76	1,576	1,519	133
Interstate Compact State Share	37	290	327	-	675	513	162
Mortgage Recording Fees State Share	95	1,013	1,108	-	940	868	72
Sex and Violent Offender Admin State	15	112	127	-	90	69	21
Child Restraint Violation Fines	-	75	75	-	25	25	-
Education Plate Fees Agency	-	338	338	-	281	281	-
Riverboat Revenue Sharing	-	79,392	79,392	-	79,392	79,392	-
Title IV-D Incentive	43,979	4,914	3,150	45,743	4,977	3,150	47,570
Prosecutor IV-D Incentive	51,904	7,393	7,472	51,825	7,542	9,535	49,832
Clerk IV-D Incentive	35,657	4,914	7,154	33,417	4,977	9,789	28,605
Emergency Medical Services	61,366	382,715	443,143	938	507,275	505,433	2,780
Treasurer's Report	276,466	697,789	276,466	697,789	383,724	697,789	383,724
Aviation Cash Book	-	-	-	-	100,951	99,504	1,447
LIT - Special Purpose	-	749,988	440,598	309,390	1,384,429	-	1,693,819
Jail Lease Rental	250,621	290,172	258,500	282,293	253,491	266,500	269,284
Reassessment	107,655	66,180	101,310	72,525	128,248	136,778	63,995

PULASKI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	12-31-18
LOIT Special Distribution	1,471,704	-	449,523	1,022,181	-	647,370	374,811
DRMO Equipment Fund	15,841	-	1,210	14,631	9,738	-	24,369
Industrial Park Improvements	43,644	-	-	43,644	-	-	43,644
Airport Improvements	40,042	17,800	-	57,842	20,995	-	78,837
Title III Voting System	5	-	-	5	-	-	5
Sheriff ALCO Sensors	241	-	-	241	-	-	241
Certificate Sale Commissioners	12,793	2,798	7,227	8,364	4,275	-	12,639
LIT - Property Tax Relief	-	3,014,866	2,447,936	566,930	2,857,270	3,743,212	(319,012)
LIT Certified Shares	-	3,499,945	3,499,945	-	3,503,386	3,474,479	28,907
LIT Public Safety	-	624,990	624,990	-	603,495	594,147	9,348
LIT Economic Development	-	625,741	625,741	-	605,572	596,214	9,358
Community Development Block Grant	83,418	41,714	25,094	100,038	195,690	200,000	95,728
2012 Data Share Initiative	500	-	-	500	-	500	-
20.106 Aviation Grant Fuel System	115,221	62,001	175,574	1,648	66,258	67,906	-
Fuel Farm Phase 2	-	33,871	-	33,871	143,718	180,166	(2,577)
FEMA Supplemental Funding Grant	389	-	-	389	-	389	-
CFDA 20.703 2016 HMEP GRANT	2,739	20,099	2,879	19,959	-	19,959	-
Victim Assistance 16/17	(12,353)	-	62,927	(75,280)	99,505	27,781	(3,556)
Victim Assistance 15/16	(13,770)	46,195	-	32,425	-	32,425	-
VOCA 2018-2020	-	-	-	-	-	14,708	(14,708)
97.067 EMA Trailer 2016	-	3,439	3,439	-	-	-	-
H1N1 Grant	1,788	-	-	1,788	-	-	1,788
Local Health Department Trust Account	7,173	14,299	14,299	7,173	14,299	13,898	7,574
BT Grant Health	6,129	-	-	6,129	-	-	6,129
Local Emergency Planning	22,797	4,429	1,735	25,491	3,662	5,932	23,221
2016 PDM CFDA97.047	-	-	-	-	-	15,000	(15,000)
PreTrial Service Program Grant	-	-	-	-	34,799	12,645	22,154
Circuit/Family Court Grant	1,000	-	-	1,000	-	-	1,000
2016 JDAI 1007 GRANT	147	-	147	-	-	-	-
Court Interpreter	-	-	-	-	2,580	1,245	1,335
Veterans' Court Grant 18-19	-	-	-	-	44,400	12,047	32,353
IDOC JDAI Grant 18-19	-	-	-	-	60,000	35,308	24,692
16-17 IDOC JDAI GR D25-17-578	13,504	24,063	37,319	248	-	380	(132)
IDOC JDAI Grant 17-18	-	53,125	30,821	22,304	31,875	52,701	1,478
17-CRG-009	-	5,231	5,137	94	19,980	21,385	(1,311)
CASA PROGRAM 2018 Grant	-	-	-	-	14,349	11,290	3,059
Community Xs MG- HWY 2017	-	489,778	232,093	257,685	-	257,685	-
Community Xs MG- HWY 2018	-	-	-	-	726,098	726,098	-
Totals	<u>\$ 23,107,956</u>	<u>\$ 40,112,288</u>	<u>\$ 39,910,215</u>	<u>\$ 23,310,029</u>	<u>\$ 42,102,027</u>	<u>\$ 42,738,209</u>	<u>\$ 22,673,847</u>

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

PULAKSI 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.

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,

PULAKSI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

PULAKSI 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.

PULAKSI 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:

PULAKSI 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.

PULASKI 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 reimbursable grants. The reimbursements for grant expenditures made by the County were not received by December 31, 2017 and 2018. A cash deficit was noted in two funds due to a posting error that was corrected in 2018.

Note 8. Holding Corporation

The County has entered into a capital lease with the Pulaski County Holding Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the years 2017 and 2018 totaled \$517,000 and \$522,000, respectively.

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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.

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

	Sheriff's Inmate Trust	Sheriff's Commissary	Clerk's Trust	Recorder's Cashbook	General	Accident Report	Donation Animal Control	Aviation
Cash and investments - beginning	\$ 7,140	\$ 32,069	\$ 302,183	\$ -	\$ 1,804,368	\$ 8,419	\$ 865	\$ 74,465
Receipts:								
Taxes	-	-	-	-	3,304,082	-	-	-
Licenses and permits	-	-	-	-	33,836	-	-	-
Intergovernmental receipts	-	-	-	-	2,713,689	-	-	600
Charges for services	-	106,940	-	63,209	1,252,746	2,406	-	42,007
Fines and forfeits	-	-	-	-	51,764	-	-	-
Other receipts	389,400	-	1,220,535	3,980	1,777,191	-	-	-
Total receipts	389,400	106,940	1,220,535	67,189	9,133,308	2,406	-	42,607
Disbursements:								
Personal services	-	-	-	-	5,971,213	-	-	31,501
Supplies	-	-	-	-	190,746	-	-	63,896
Other services and charges	-	-	-	-	1,876,567	-	-	14,363
Capital outlay	-	-	-	-	190,667	-	-	6,139
Other disbursements	372,508	131,063	1,138,047	61,570	17,785	-	-	-
Total disbursements	372,508	131,063	1,138,047	61,570	8,246,978	-	-	115,899
Excess (deficiency) of receipts over disbursements	16,892	(24,123)	82,488	5,619	886,330	2,406	-	(73,292)
Cash and investments - ending	\$ 24,032	\$ 7,946	\$ 384,671	\$ 5,619	\$ 2,690,698	\$ 10,825	\$ 865	\$ 1,173

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

	CAGIT Special Legislation	CAGIT County Certified Shares	Campaign Finance Enforcement	LIT - Economic Development	City/Town Court Costs	Clerk's Record Perpetuation	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 2,478,089	\$ 1,238,543	\$ -	\$ 2,076,234	\$ 15,972	\$ 47,081	\$ 5,867	\$ 25,293
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	538,502	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	3,461	8,889	-	-
Other receipts	5,201	-	-	7,573	-	-	-	176
Total receipts	5,201	-	-	546,075	3,461	8,889	-	176
Disbursements:								
Personal services	253,534	-	-	132,617	-	-	-	-
Supplies	248,899	-	-	-	-	420	-	-
Other services and charges	344,029	-	-	358,020	-	-	-	-
Capital outlay	31,880	-	-	1,875	-	-	-	-
Other disbursements	-	1,238,543	-	-	-	-	1,518	-
Total disbursements	878,342	1,238,543	-	492,512	-	420	1,518	-
Excess (deficiency) of receipts over disbursements	(873,141)	(1,238,543)	-	53,563	3,461	8,469	(1,518)	176
Cash and investments - ending	\$ 1,604,948	\$ -	\$ -	\$ 2,129,797	\$ 19,433	\$ 55,550	\$ 4,349	\$ 25,469

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

	Prisoner Reimbursement For Incarceration	Sales Disclosure County Share	Cumulative Bridge	Cumulative Building	Cumulative Capital Development	Cumulative Jail	Drug Free Community	EMS Education Donations
Cash and investments - beginning	\$ 56,757	\$ 26,674	\$ 2,188,839	\$ 295,231	\$ 1,760,030	\$ 192,834	\$ 6,876	\$ 139
Receipts:								
Taxes	-	-	216,789	127,801	159,042	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	16,367	9,648	12,007	-	-	-
Charges for services	-	1,735	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	6,040	-
Other receipts	24,482	-	45,774	-	3,511	945	-	-
Total receipts	24,482	1,735	278,930	137,449	174,560	945	6,040	-
Disbursements:								
Personal services	67,756	-	-	-	-	-	-	-
Supplies	8,920	-	-	-	66	-	-	-
Other services and charges	-	-	14,338	-	75	-	8,202	-
Capital outlay	3,627	-	121,759	214,000	86,200	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	80,303	-	136,097	214,000	86,341	-	8,202	-
Excess (deficiency) of receipts over disbursements	(55,821)	1,735	142,833	(76,551)	88,219	945	(2,162)	-
Cash and investments - ending	\$ 936	\$ 28,409	\$ 2,331,672	\$ 218,680	\$ 1,848,249	\$ 193,779	\$ 4,714	\$ 139

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

	Continue Education Sheriff	Firearms Training	General Drain Improvements	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 2,841	\$ 1,510	\$ 1,302,919	\$ 116,329	\$ 13,723	\$ 231	\$ 92,090	\$ 191,571
Receipts:								
Taxes	-	-	-	38,814	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,930	-	-	33,139	164,641
Charges for services	-	5,370	-	33,812	1,595	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	953	-	39,513	-	-	-	-	351
Total receipts	953	5,370	39,513	75,556	1,595	-	33,139	164,992
Disbursements:								
Personal services	-	-	-	147,292	-	-	33,139	-
Supplies	-	-	-	2,803	-	-	-	72,765
Other services and charges	-	-	-	6,387	1,625	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	375	5,297	34,738	-	-	-	-	-
Total disbursements	375	5,297	34,738	156,482	1,625	-	33,139	72,765
Excess (deficiency) of receipts over disbursements	578	73	4,775	(80,926)	(30)	-	-	92,227
Cash and investments - ending	\$ 3,419	\$ 1,583	\$ 1,307,694	\$ 35,403	\$ 13,693	\$ 231	\$ 92,090	\$ 283,798

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

	LIT Public Safety County Share	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration
Cash and investments - beginning	\$ 500,049	\$ 29,678	\$ 1,020,278	\$ 17,454	\$ 974,791	\$ 140,199	\$ 637,960	\$ 4,657
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	537,037	-	3,066,258	-	-	-	54,506	-
Charges for services	-	10,233	-	3,866	-	22,510	-	-
Fines and forfeits	-	-	-	-	-	-	-	1,008
Other receipts	-	-	19,193	-	-	-	-	250
Total receipts	537,037	10,233	3,085,451	3,866	-	22,510	54,506	1,258
Disbursements:								
Personal services	354,739	-	1,152,386	-	-	-	-	-
Supplies	-	-	1,210,178	-	-	-	-	-
Other services and charges	-	24,272	289,609	-	-	-	-	-
Capital outlay	-	-	197,440	-	-	-	-	-
Other disbursements	-	-	-	-	-	8,143	-	500
Total disbursements	354,739	24,272	2,849,613	-	-	8,143	-	500
Excess (deficiency) of receipts over disbursements	182,298	(14,039)	235,838	3,866	-	14,367	54,506	758
Cash and investments - ending	\$ 682,347	\$ 15,639	\$ 1,256,116	\$ 21,320	\$ 974,791	\$ 154,566	\$ 692,466	\$ 5,415

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

	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Unsafe Building
Cash and investments - beginning	\$ 38,223	\$ 50,714	\$ 7,134	\$ 12,911	\$ 50,238	\$ 4,918	\$ 95,540	\$ 9,282
Receipts:								
Taxes	-	-	19,890	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	3,662	-	-	6,660	-	-	-	-
Fines and forfeits	18,812	-	-	-	-	-	-	-
Other receipts	-	12,703	-	-	8,265	9,003	35,642	-
Total receipts	22,474	12,703	19,890	6,660	8,265	9,003	35,642	-
Disbursements:								
Personal services	30,000	53,734	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	54	845	3,312	2,925	6,679	13,679	115,294	-
Total disbursements	30,054	54,579	3,312	2,925	6,679	13,679	115,294	-
Excess (deficiency) of receipts over disbursements	(7,580)	(41,876)	16,578	3,735	1,586	(4,676)	(79,652)	-
Cash and investments - ending	\$ 30,643	\$ 8,838	\$ 23,712	\$ 16,646	\$ 51,824	\$ 242	\$ 15,888	\$ 9,282

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

	Guardian Ad Litem	Court Appointed Special Advocate (CASA)	Section 102 Voting System	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Mill Creek Conservancy	Lake Bruce Conservancy
Cash and investments - beginning	\$ 18,115	\$ 900	\$ -	\$ 2,698	\$ 2,712	\$ 215,435	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	31,912	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,595	-	-	-
Fines and forfeits	5,438	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	227,756	2,187	936
Total receipts	37,350	-	-	-	1,595	227,756	2,187	936
Disbursements:								
Personal services	-	-	-	-	-	64,195	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	189	198,311	-	-
Capital outlay	-	-	-	-	-	21,730	-	-
Other disbursements	9,844	-	-	-	-	-	3,005	1,223
Total disbursements	9,844	-	-	-	189	284,236	3,005	1,223
Excess (deficiency) of receipts over disbursements	27,506	-	-	-	1,406	(56,480)	(818)	(287)
Cash and investments - ending	\$ 45,621	\$ 900	\$ -	\$ 2,698	\$ 4,118	\$ 158,955	\$ (818)	\$ (287)

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

	Probation ALCO Sens/Drug Screen	Supplemental Juvenile Probation Services	County User Fee	Drainage Maintenance	CFDA 20.616 DUI Task Force	Donations	Payroll Clearing	Settlement Fund
Cash and investments - beginning	\$ 238,267	\$ 35,845	\$ 156,578	\$ 1,679,524	\$ -	\$ 91,928	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	1,000	-	-
Fines and forfeits	47,245	2,534	35,096	-	-	-	-	-
Other receipts	-	-	22,950	364,422	-	27,827	1,690,850	8,656,037
Total receipts	47,245	2,534	58,046	364,422	-	28,827	1,690,850	8,656,037
Disbursements:								
Personal services	11,390	-	8,096	-	-	-	1,690,850	-
Supplies	194	-	481	-	-	-	-	-
Other services and charges	17,467	30	3,139	-	-	-	-	-
Capital outlay	266	-	8,205	-	-	-	-	-
Other disbursements	6,503	-	23,948	441,031	-	18,187	-	8,656,037
Total disbursements	35,820	30	43,869	441,031	-	18,187	1,690,850	8,656,037
Excess (deficiency) of receipts over disbursements	11,425	2,504	14,177	(76,609)	-	10,640	-	-
Cash and investments - ending	\$ 249,692	\$ 38,349	\$ 170,755	\$ 1,602,915	\$ -	\$ 102,568	\$ -	\$ -

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

	Welfare Excise Allocation	LIT-PropTax Oper Levie Replace	CVET Distribution	Weed Lien Collections	Delinquent Sewer Assessments	Financial Institution Tax	Cedit Homestead Credit	LOIT PTRC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ 7,386	\$ 56,986
Receipts:								
Taxes	413,784	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	122,316	999,984	127,788	-	-	128,890	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	2,270	8,389	-	-	-
Total receipts	536,100	999,984	127,788	2,270	8,389	128,890	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	536,100	999,984	127,788	2,270	8,389	128,890	7,386	56,986
Total disbursements	536,100	999,984	127,788	2,270	8,389	128,890	7,386	56,986
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(7,386)	(56,986)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ -	\$ -

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

	State Fines & Forfeitures	Infraction Judgements	Special Death Benefits	Sales Disclosure State Share	Coroners Training & Con't Education	Interstate Compact State Share	Mortgage Recording Fees State Share	Sex and Violent Offender Admin State
Cash and investments - beginning	\$ 228	\$ 735	\$ 155	\$ 270	\$ 194	\$ 37	\$ 95	\$ 15
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	290	-	-
Charges for services	-	-	-	1,735	1,676	-	1,013	-
Fines and forfeits	2,911	11,932	-	-	-	-	-	112
Other receipts	-	-	2,215	-	-	-	-	-
Total receipts	2,911	11,932	2,215	1,735	1,676	290	1,013	112
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,426	11,957	2,230	1,945	1,794	327	1,108	127
Total disbursements	2,426	11,957	2,230	1,945	1,794	327	1,108	127
Excess (deficiency) of receipts over disbursements	485	(25)	(15)	(210)	(118)	(37)	(95)	(15)
Cash and investments - ending	\$ 713	\$ 710	\$ 140	\$ 60	\$ 76	\$ -	\$ -	\$ -

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

	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	Title IV-D Incentive	Prosecutor IV-D Incentive	Clerk IV-D Incentive	Emergency Medical Services	Treasurer's Report
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 43,979	\$ 51,904	\$ 35,657	\$ 61,366	\$ 276,466
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	79,392	-	-	-	-	-
Charges for services	-	-	-	-	-	-	382,715	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	75	338	-	4,914	7,393	4,914	-	697,789
Total receipts	75	338	79,392	4,914	7,393	4,914	382,715	697,789
Disbursements:								
Personal services	-	-	-	-	278	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	75	338	79,392	3,150	7,194	7,154	443,143	276,466
Total disbursements	75	338	79,392	3,150	7,472	7,154	443,143	276,466
Excess (deficiency) of receipts over disbursements	-	-	-	1,764	(79)	(2,240)	(60,428)	421,323
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 45,743	\$ 51,825	\$ 33,417	\$ 938	\$ 697,789

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

	Aviation Cash Book	LIT - Special Purpose	Jail Lease Rental	Reassessment	LOIT Special Distribution	DRMO Equipment Fund	Industrial Park Improvements	Airport Improvements
Cash and investments - beginning	\$ -	\$ -	\$ 250,621	\$ 107,655	\$ 1,471,704	\$ 15,841	\$ 43,644	\$ 40,042
Receipts:								
Taxes	-	-	269,803	61,534	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	749,988	20,369	4,646	-	-	-	-
Charges for services	-	-	-	-	-	-	-	17,800
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	749,988	290,172	66,180	-	-	-	17,800
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	165,093	-	-	-
Other services and charges	-	-	258,500	101,310	-	-	-	-
Capital outlay	-	-	-	-	284,430	-	-	-
Other disbursements	-	440,598	-	-	-	1,210	-	-
Total disbursements	-	440,598	258,500	101,310	449,523	1,210	-	-
Excess (deficiency) of receipts over disbursements	-	309,390	31,672	(35,130)	(449,523)	(1,210)	-	17,800
Cash and investments - ending	\$ -	\$ 309,390	\$ 282,293	\$ 72,525	\$ 1,022,181	\$ 14,631	\$ 43,644	\$ 57,842

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

	Title III Voting System	Sheriff ALCO Sensors	Certificate Sale Commissioners	LIT - Property Tax Relief	LIT Certified Shares	LIT Public Safety	LIT Economic Development
Cash and investments - beginning	\$ 5	\$ 241	\$ 12,793	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	3,499,945	624,990	625,741
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	2,798	3,014,866	-	-	-
Total receipts	-	-	2,798	3,014,866	3,499,945	624,990	625,741
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	7,227	2,447,936	3,499,945	624,990	625,741
Total disbursements	-	-	7,227	2,447,936	3,499,945	624,990	625,741
Excess (deficiency) of receipts over disbursements	-	-	(4,429)	566,930	-	-	-
Cash and investments - ending	\$ 5	\$ 241	\$ 8,364	\$ 566,930	\$ -	\$ -	\$ -

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

	Community Development Block Grant	2012 Data Share Initiative	20.106 Aviation Grant Fuel System	Fuel Farm Phase 2	FEMA Supplemental Funding Grant	CFDA 20.703 2016 HMEP GRANT	Victim Assistance 16/17
Cash and investments - beginning	\$ 83,418	\$ 500	\$ 115,221	\$ -	\$ 389	\$ 2,739	\$ (12,353)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	62,001	33,871	-	19,958	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	41,714	-	-	-	-	141	-
Total receipts	41,714	-	62,001	33,871	-	20,099	-
Disbursements:							
Personal services	-	-	-	-	-	-	62,927
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	25,094	-	175,574	-	-	2,879	-
Total disbursements	25,094	-	175,574	-	-	2,879	62,927
Excess (deficiency) of receipts over disbursements	16,620	-	(113,573)	33,871	-	17,220	(62,927)
Cash and investments - ending	\$ 100,038	\$ 500	\$ 1,648	\$ 33,871	\$ 389	\$ 19,959	\$ (75,280)

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

	Victim Assistance 15/16	VOCA 2018-2020	97.067 EMA Trailer 2016	H1N1 Grant	Local Health Department Trust Account	BT Grant Health	Local Emergency Planning
Cash and investments - beginning	\$ (13,770)	\$ -	\$ -	\$ 1,788	\$ 7,173	\$ 6,129	\$ 22,797
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	46,195	-	3,439	-	14,299	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	4,429
Total receipts	46,195	-	3,439	-	14,299	-	4,429
Disbursements:							
Personal services	-	-	-	-	14,299	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	1,080
Capital outlay	-	-	-	-	-	-	655
Other disbursements	-	-	3,439	-	-	-	-
Total disbursements	-	-	3,439	-	14,299	-	1,735
Excess (deficiency) of receipts over disbursements	46,195	-	-	-	-	-	2,694
Cash and investments - ending	\$ 32,425	\$ -	\$ -	\$ 1,788	\$ 7,173	\$ 6,129	\$ 25,491

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

	2016 PDM CFDA97.047	PreTrial Service Program Grant	Circuit/Family Court Grant	2016 JDAI 1007 GRANT	Court Interpreter	Veterans' Court Grant 18-19	IDOC JDAI Grant 18-19
Cash and investments - beginning	\$ -	\$ -	\$ 1,000	\$ 147	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	147	-	-	-
Total disbursements	-	-	-	147	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	(147)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -

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

	16-17 IDOC JDAI GR D25-17-578	IDOC JDAI Grant 17-18	17-CRG-009	CASA PROGRAM 2018 Grant	Community Xs MG- HWY 2017	Community Xs MG- HWY 2018	Totals
Cash and investments - beginning	\$ 13,504	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,107,956
Receipts:							
Taxes	-	-	-	-	-	-	4,611,539
Licenses and permits	-	-	-	-	-	-	33,836
Intergovernmental receipts	24,063	53,125	5,231	-	489,778	-	14,917,535
Charges for services	-	-	-	-	-	-	1,964,285
Fines and forfeits	-	-	-	-	-	-	195,242
Other receipts	-	-	-	-	-	-	18,389,851
Total receipts	24,063	53,125	5,231	-	489,778	-	40,112,288
Disbursements:							
Personal services	-	-	-	-	-	-	10,079,946
Supplies	-	-	-	-	232,093	-	2,196,554
Other services and charges	-	-	-	-	-	-	3,517,513
Capital outlay	-	-	-	-	-	-	1,168,873
Other disbursements	37,319	30,821	5,137	-	-	-	22,947,329
Total disbursements	37,319	30,821	5,137	-	232,093	-	39,910,215
Excess (deficiency) of receipts over disbursements	(13,256)	22,304	94	-	257,685	-	202,073
Cash and investments - ending	\$ 248	\$ 22,304	\$ 94	\$ -	\$ 257,685	\$ -	\$ 23,310,029

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

	Sheriff's Inmate Trust	Sheriff's Commissary	Clerk's Trust	Recorder's Cashbook	General	Accident Report	Donation Animal Control	Aviation
Cash and investments - beginning	\$ 24,032	\$ 7,946	\$ 384,671	\$ 5,619	\$ 2,690,698	\$ 10,825	\$ 865	\$ 1,173
Receipts:								
Taxes	-	-	-	-	2,980,277	-	-	78,085
Licenses and permits	-	-	-	-	48,565	-	-	-
Intergovernmental receipts	-	-	-	-	2,602,783	-	-	6,078
Charges for services	-	130,654	-	71,131	1,281,717	2,637	-	101,381
Fines and forfeits	-	-	-	-	50,176	-	-	-
Other receipts	461,727	-	1,158,561	-	1,052,574	-	-	36,864
Total receipts	461,727	130,654	1,158,561	71,131	8,016,092	2,637	-	222,408
Disbursements:								
Personal services	-	-	-	-	5,727,773	-	-	30,669
Supplies	-	-	-	-	153,141	-	-	64,749
Other services and charges	-	-	-	-	1,718,730	-	-	19,923
Capital outlay	-	-	-	-	149,722	-	-	8,610
Other disbursements	465,935	116,643	1,134,651	70,109	414,047	4,285	-	-
Total disbursements	465,935	116,643	1,134,651	70,109	8,163,413	4,285	-	123,951
Excess (deficiency) of receipts over disbursements	(4,208)	14,011	23,910	1,022	(147,321)	(1,648)	-	98,457
Cash and investments - ending	\$ 19,824	\$ 21,957	\$ 408,581	\$ 6,641	\$ 2,543,377	\$ 9,177	\$ 865	\$ 99,630

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

	CAGIT Special Legislation	CAGIT County Certified Shares	Campaign Finance Enforcement	LIT - Economic Development	City/Town Court Costs	Clerk's Record Perpetuation	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 1,604,948	\$ -	\$ -	\$ 2,129,797	\$ 19,433	\$ 55,550	\$ 4,349	\$ 25,469
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	512,203	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	425	-	3,632	10,360	-	-
Other receipts	23,074	-	-	13,732	-	-	-	441
Total receipts	23,074	-	425	525,935	3,632	10,360	-	441
Disbursements:								
Personal services	697,740	-	-	137,230	-	-	-	-
Supplies	282,707	-	-	-	-	240	-	-
Other services and charges	318,124	-	-	400,666	-	-	-	-
Capital outlay	111,666	-	-	427,537	-	-	-	-
Other disbursements	217,785	-	-	24	-	-	1,012	-
Total disbursements	1,628,022	-	-	965,457	-	240	1,012	-
Excess (deficiency) of receipts over disbursements	(1,604,948)	-	425	(439,522)	3,632	10,120	(1,012)	441
Cash and investments - ending	\$ -	\$ -	\$ 425	\$ 1,690,275	\$ 23,065	\$ 65,670	\$ 3,337	\$ 25,910

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

	Prisoner Reimbursement For Incarceration	Sales Disclosure County Share	Cumulative Bridge	Cumulative Building	Cumulative Capital Development	Cumulative Jail	Drug Free Community	EMS Education Donations
Cash and investments - beginning	\$ 936	\$ 28,409	\$ 2,331,672	\$ 218,680	\$ 1,848,249	\$ 193,779	\$ 4,714	\$ 139
Receipts:								
Taxes	-	-	212,875	125,494	156,171	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	16,569	9,768	12,155	-	-	-
Charges for services	-	1,835	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	9,140	-
Other receipts	33,213	-	25,833	-	8,821	2,320	-	-
Total receipts	33,213	1,835	255,277	135,262	177,147	2,320	9,140	-
Disbursements:								
Personal services	27,616	-	-	-	-	-	-	-
Supplies	192	-	-	-	-	-	-	-
Other services and charges	-	-	12,218	-	97,311	-	5,524	-
Capital outlay	1,191	-	101,381	166,000	74,565	-	-	-
Other disbursements	-	-	4,420	2,605	3,242	-	-	-
Total disbursements	28,999	-	118,019	168,605	175,118	-	5,524	-
Excess (deficiency) of receipts over disbursements	4,214	1,835	137,258	(33,343)	2,029	2,320	3,616	-
Cash and investments - ending	\$ 5,150	\$ 30,244	\$ 2,468,930	\$ 185,337	\$ 1,850,278	\$ 196,099	\$ 8,330	\$ 139

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

	Continue Education Sheriff	Firearms Training	General Drain Improvements	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 3,419	\$ 1,583	\$ 1,307,694	\$ 35,403	\$ 13,693	\$ 231	\$ 92,090	\$ 283,798
Receipts:								
Taxes	-	-	-	171,044	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	13,313	-	-	33,139	224,400
Charges for services	56	4,700	-	29,474	2,097	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	847	-	123,252	-	-	85,166	-	882
Total receipts	903	4,700	123,252	213,831	2,097	85,166	33,139	225,282
Disbursements:								
Personal services	-	-	-	146,272	-	-	31,555	-
Supplies	-	-	-	2,448	-	-	-	171,806
Other services and charges	-	-	-	8,746	1,625	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	4,322	6,283	27,626	791	-	-	-	-
Total disbursements	4,322	6,283	27,626	158,257	1,625	-	31,555	171,806
Excess (deficiency) of receipts over disbursements	(3,419)	(1,583)	95,626	55,574	472	85,166	1,584	53,476
Cash and investments - ending	\$ -	\$ -	\$ 1,403,320	\$ 90,977	\$ 14,165	\$ 85,397	\$ 93,674	\$ 337,274

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

	LIT Public Safety County Share	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration
Cash and investments - beginning	\$ 682,347	\$ 15,639	\$ 1,256,116	\$ 21,320	\$ 974,791	\$ 154,566	\$ 692,466	\$ 5,415
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	509,907	-	3,794,888	5	-	-	54,506	-
Charges for services	-	10,233	-	3,766	-	28,118	-	-
Fines and forfeits	-	-	-	-	-	-	-	806
Other receipts	-	-	161,811	-	-	-	-	-
Total receipts	509,907	10,233	3,956,699	3,771	-	28,118	54,506	806
Disbursements:								
Personal services	352,554	-	1,089,123	-	-	-	-	-
Supplies	-	-	1,300,091	-	-	366	-	-
Other services and charges	145,000	15,500	229,096	-	43,782	9	-	-
Capital outlay	-	-	192,963	-	-	-	63,503	-
Other disbursements	-	-	-	-	-	4,761	-	558
Total disbursements	497,554	15,500	2,811,273	-	43,782	5,136	63,503	558
Excess (deficiency) of receipts over disbursements	12,353	(5,267)	1,145,426	3,771	(43,782)	22,982	(8,997)	248
Cash and investments - ending	\$ 694,700	\$ 10,372	\$ 2,401,542	\$ 25,091	\$ 931,009	\$ 177,548	\$ 683,469	\$ 5,663

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

	Sheriffs Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Unsafe Building
Cash and investments - beginning	\$ 30,643	\$ 8,838	\$ 23,712	\$ 16,646	\$ 51,824	\$ 242	\$ 15,888	\$ 9,282
Receipts:								
Taxes	-	-	17,973	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	2,366	-	-	10,185	-	-	-	-
Fines and forfeits	27,282	-	-	-	-	-	-	-
Other receipts	-	10,553	-	-	6,670	18,956	15,669	-
Total receipts	29,648	10,553	17,973	10,185	6,670	18,956	15,669	-
Disbursements:								
Personal services	30,000	19,223	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	16,545	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	168	-	-	5,088	3,162	11,058	-
Total disbursements	30,000	19,391	16,545	-	5,088	3,162	11,058	-
Excess (deficiency) of receipts over disbursements	(352)	(8,838)	1,428	10,185	1,582	15,794	4,611	-
Cash and investments - ending	\$ 30,291	\$ -	\$ 25,140	\$ 26,831	\$ 53,406	\$ 16,036	\$ 20,499	\$ 9,282

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

	Guardian Ad Litem	Court Appointed Special Advocate (CASA)	Section 102 Voting System	Auditors Ineligible Deductions	County Elected Officials Training	Statewide 911	Mill Creek Conservancy	Lake Bruce Conservancy
Cash and investments - beginning	\$ 45,621	\$ 900	\$ -	\$ 2,698	\$ 4,118	\$ 158,955	\$ (818)	\$ (287)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	2,097	-	-	-
Fines and forfeits	90	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	231,921	3,750	1,496
Total receipts	90	-	-	-	2,097	231,921	3,750	1,496
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	346	125,685	-	-
Capital outlay	-	-	-	-	-	14,881	-	-
Other disbursements	-	-	-	-	-	-	2,932	1,209
Total disbursements	-	-	-	-	346	140,566	2,932	1,209
Excess (deficiency) of receipts over disbursements	90	-	-	-	1,751	91,355	818	287
Cash and investments - ending	\$ 45,711	\$ 900	\$ -	\$ 2,698	\$ 5,869	\$ 250,310	\$ -	\$ -

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

	Probation ALCO Sens/Drug Screen	Supplemental Juvenile Probation Services	County User Fee	Drainage Maintenance	CFDA 20.616 DUI Task Force	Donations	Payroll Clearing	Settlement Fund
Cash and investments - beginning	\$ 249,692	\$ 38,349	\$ 170,755	\$ 1,602,915	\$ -	\$ 102,568	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	78,652	1,970	32,606	-	-	-	-	-
Other receipts	-	-	141,392	742,582	-	2,218	1,592,615	8,884,090
Total receipts	78,652	1,970	173,998	742,582	-	2,218	1,592,615	8,884,090
Disbursements:								
Personal services	19,101	-	20,649	-	-	-	1,592,615	-
Supplies	531	-	504	-	-	-	-	-
Other services and charges	26,006	-	3,175	-	-	-	-	-
Capital outlay	-	-	8,232	-	-	-	-	-
Other disbursements	7,892	-	143,279	370,543	-	10,310	-	8,884,090
Total disbursements	53,530	-	175,839	370,543	-	10,310	1,592,615	8,884,090
Excess (deficiency) of receipts over disbursements	25,122	1,970	(1,841)	372,039	-	(8,092)	-	-
Cash and investments - ending	\$ 274,814	\$ 40,319	\$ 168,914	\$ 1,974,954	\$ -	\$ 94,476	\$ -	\$ -

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

	Welfare Excise Allocation	LIT-PropTax Oper Levie Replace	CVET Distribution	Weed Lien Collections	Delinquent Sewer Assessments	Financial Institution Tax	Cedit Homestead Credit	LOIT PTRC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	458,408	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	132,173	950,635	123,954	-	-	121,822	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	3,127	54,305	-	-	-
Total receipts	590,581	950,635	123,954	3,127	54,305	121,822	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	590,581	950,635	123,954	2,583	28,588	121,822	-	-
Total disbursements	590,581	950,635	123,954	2,583	28,588	121,822	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	544	25,717	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 589	\$ 25,717	\$ -	\$ -	\$ -

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

	State Fines & Forfeitures	Infraction Judgements	Special Death Benefits	Sales Disclosure State Share	Coroners Training & Con't Education	Interstate Compact State Share	Mortgage Recording Fees State Share	Sex and Violent Offender Admin State
Cash and investments - beginning	\$ 713	\$ 710	\$ 140	\$ 60	\$ 76	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	675	-	-
Charges for services	-	-	-	1,830	1,576	-	940	-
Fines and forfeits	4,532	9,840	-	-	-	-	-	90
Other receipts	-	-	2,050	-	-	-	-	-
Total receipts	4,532	9,840	2,050	1,830	1,576	675	940	90
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	4,544	9,685	2,105	1,710	1,519	513	868	69
Total disbursements	4,544	9,685	2,105	1,710	1,519	513	868	69
Excess (deficiency) of receipts over disbursements	(12)	155	(55)	120	57	162	72	21
Cash and investments - ending	\$ 701	\$ 865	\$ 85	\$ 180	\$ 133	\$ 162	\$ 72	\$ 21

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

	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	Title IV-D Incentive	Prosecutor IV-D Incentive	Clerk IV-D Incentive	Emergency Medical Services	Treasurer's Report
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 45,743	\$ 51,825	\$ 33,417	\$ 938	\$ 697,789
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	79,392	-	-	-	-	-
Charges for services	-	-	-	-	-	-	507,275	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	25	281	-	4,977	7,542	4,977	-	383,724
Total receipts	25	281	79,392	4,977	7,542	4,977	507,275	383,724
Disbursements:								
Personal services	-	-	-	-	495	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	25	281	79,392	3,150	9,040	9,789	505,433	697,789
Total disbursements	25	281	79,392	3,150	9,535	9,789	505,433	697,789
Excess (deficiency) of receipts over disbursements	-	-	-	1,827	(1,993)	(4,812)	1,842	(314,065)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 47,570	\$ 49,832	\$ 28,605	\$ 2,780	\$ 383,724

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

	Aviation Cash Book	LIT - Special Purpose	Jail Lease Rental	Reassessment	LOIT Special Distribution	DRMO Equipment Fund	Industrial Park Improvements	Airport Improvements
Cash and investments - beginning	\$ -	\$ 309,390	\$ 282,293	\$ 72,525	\$ 1,022,181	\$ 14,631	\$ 43,644	\$ 57,842
Receipts:								
Taxes	-	-	235,186	118,987	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	726,046	18,305	9,261	-	-	-	-
Charges for services	71,196	-	-	-	-	-	-	20,995
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	29,755	658,383	-	-	-	9,738	-	-
Total receipts	100,951	1,384,429	253,491	128,248	-	9,738	-	20,995
Disbursements:								
Personal services	-	-	-	514	-	-	-	-
Supplies	-	-	-	-	265,532	-	-	-
Other services and charges	-	-	261,000	135,009	-	-	-	-
Capital outlay	-	-	-	-	381,838	-	-	-
Other disbursements	99,504	-	5,500	1,255	-	-	-	-
Total disbursements	99,504	-	266,500	136,778	647,370	-	-	-
Excess (deficiency) of receipts over disbursements	1,447	1,384,429	(13,009)	(8,530)	(647,370)	9,738	-	20,995
Cash and investments - ending	\$ 1,447	\$ 1,693,819	\$ 269,284	\$ 63,995	\$ 374,811	\$ 24,369	\$ 43,644	\$ 78,837

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

	Title III Voting System	Sheriff ALCO Sensors	Certificate Sale Commissioners	LIT - Property Tax Relief	LIT Certified Shares	LIT Public Safety	LIT Economic Development
Cash and investments - beginning	\$ 5	\$ 241	\$ 8,364	\$ 566,930	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	3,503,386	603,495	605,572
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	4,275	2,857,270	-	-	-
Total receipts	-	-	4,275	2,857,270	3,503,386	603,495	605,572
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	3,743,212	3,474,479	594,147	596,214
Total disbursements	-	-	-	3,743,212	3,474,479	594,147	596,214
Excess (deficiency) of receipts over disbursements	-	-	4,275	(885,942)	28,907	9,348	9,358
Cash and investments - ending	\$ 5	\$ 241	\$ 12,639	\$ (319,012)	\$ 28,907	\$ 9,348	\$ 9,358

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

	Community Development Block Grant	2012 Data Share Initiative	20.106 Aviation Grant Fuel System	Fuel Farm Phase 2	FEMA Supplemental Funding Grant	CFDA 20.703 2016 HMEP GRANT	Victim Assistance 16/17
Cash and investments - beginning	\$ 100,038	\$ 500	\$ 1,648	\$ 33,871	\$ 389	\$ 19,959	\$ (75,280)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	66,258	143,718	-	-	99,505
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	195,690	-	-	-	-	-	-
Total receipts	195,690	-	66,258	143,718	-	-	99,505
Disbursements:							
Personal services	-	-	-	-	-	-	27,781
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	200,000	500	67,906	180,166	389	19,959	-
Total disbursements	200,000	500	67,906	180,166	389	19,959	27,781
Excess (deficiency) of receipts over disbursements	(4,310)	(500)	(1,648)	(36,448)	(389)	(19,959)	71,724
Cash and investments - ending	\$ 95,728	\$ -	\$ -	\$ (2,577)	\$ -	\$ -	\$ (3,556)

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

	Victim Assistance 15/16	VOCA 2018-2020	97.067 EMA Trailer 2016	H1N1 Grant	Local Health Department Trust Account	BT Grant Health	Local Emergency Planning
Cash and investments - beginning	\$ 32,425	\$ -	\$ -	\$ 1,788	\$ 7,173	\$ 6,129	\$ 25,491
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	14,299	-	3,662
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	14,299	-	3,662
Disbursements:							
Personal services	-	14,708	-	-	13,898	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	2,420
Capital outlay	-	-	-	-	-	-	3,512
Other disbursements	32,425	-	-	-	-	-	-
Total disbursements	32,425	14,708	-	-	13,898	-	5,932
Excess (deficiency) of receipts over disbursements	(32,425)	(14,708)	-	-	401	-	(2,270)
Cash and investments - ending	\$ -	\$ (14,708)	\$ -	\$ 1,788	\$ 7,574	\$ 6,129	\$ 23,221

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

	2016 PDM CFDA97.047	PreTrial Service Program Grant	Circuit/Family Court Grant	2016 JDAI 1007 GRANT	Court Interpreter	Veterans' Court Grant 18-19	IDOC JDAI Grant 18-19
Cash and investments - beginning	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	34,799	-	-	2,580	44,400	60,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	34,799	-	-	2,580	44,400	60,000
Disbursements:							
Personal services	-	12,645	-	-	1,245	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	15,000	-	-	-	-	12,047	35,308
Total disbursements	15,000	12,645	-	-	1,245	12,047	35,308
Excess (deficiency) of receipts over disbursements	(15,000)	22,154	-	-	1,335	32,353	24,692
Cash and investments - ending	\$ (15,000)	\$ 22,154	\$ 1,000	\$ -	\$ 1,335	\$ 32,353	\$ 24,692

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

	16-17 IDOC JDAI GR D25-17-578	IDOC JDAI Grant 17-18	17-CRG-009	CASA PROGRAM 2018 Grant	Community Xs MG- HWY 2017	Community Xs MG- HWY 2018	Totals
Cash and investments - beginning	\$ 248	\$ 22,304	\$ 94	\$ -	\$ 257,685	\$ -	\$ 23,310,029
Receipts:							
Taxes	-	-	-	-	-	-	4,554,500
Licenses and permits	-	-	-	-	-	-	48,565
Intergovernmental receipts	-	31,875	19,980	14,349	-	726,098	15,925,953
Charges for services	-	-	-	-	-	-	2,286,259
Fines and forfeits	-	-	-	-	-	-	229,601
Other receipts	-	-	-	-	-	-	19,057,149
Total receipts	-	31,875	19,980	14,349	-	726,098	42,102,027
Disbursements:							
Personal services	-	-	-	-	-	-	9,993,406
Supplies	-	-	-	-	-	726,098	2,968,405
Other services and charges	-	152	-	11,290	-	-	3,597,882
Capital outlay	-	-	-	-	257,685	-	1,963,286
Other disbursements	380	52,549	21,385	-	-	-	24,215,230
Total disbursements	380	52,701	21,385	11,290	257,685	726,098	42,738,209
Excess (deficiency) of receipts over disbursements	(380)	(20,826)	(1,405)	3,059	(257,685)	-	(636,182)
Cash and investments - ending	\$ (132)	\$ 1,478	\$ (1,311)	\$ 3,059	\$ -	\$ -	\$ 22,673,847

PULASKI COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 435,503</u>	<u>\$ 187,865</u>

PULASKI COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
LEAF FUNDING	Lease of Xerox machines	\$ 22,195	11/23/2015	11/23/2020
Pulaski County Holding Corporation	Pulaski County Jail Building	522,000	06/30/2011	06/30/2021
US Bank	Lease of Lanier Printer/copier	<u>6,182</u>	05/01/2018	05/01/2023
Total of annual lease payments		<u>\$ 550,377</u>		

PULASKI 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.

	Ending Balance
Governmental activities:	
Land	\$ 3,633,222
Infrastructure	38,181,958
Buildings	10,085,464
Improvements other than buildings	2,634,408
Machinery, equipment, and vehicles	6,957,897
Books and other	<u>116,586</u>
Total capital assets	<u>\$ 61,609,535</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/>.