

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

FINANCIAL STATEMENT AUDIT REPORT

OF

RUSH COUNTY

RUSH COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED
10/31/2019

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SCHEDULE OF OFFICIALS

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



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF RUSH COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Rush County (County), which comprises the financial position and results of operations for the 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 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 16, 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.

RUSH 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	\$ 632,718	\$ 552,667	\$ 632,218	\$ 553,167
Inmate Trust	6,491	93,299	92,723	7,067
Jail Commissary Fund	24,204	88,079	76,651	35,632
Clerk-Child Support	7,154	198,402	203,509	2,047
County General	1,554,482	7,068,089	6,741,948	1,880,623
Sheriffs Accident	9,759	2,033	5,967	5,825
Edit Capital Projects	695,197	504,799	586,940	613,056
LIT Special Purpose	1,449,012	1,996,443	219,798	3,225,657
City/Town Court Cost	-	5,461	5,461	-
Clerk Record Perpet	34,492	12,118	4,632	41,978
Community Corrections Work	4,417	1,200	-	5,617
RCCC CTP	51,040	8,650	-	59,690
Congressional Interest	4,635	281	975	3,941
School - Principal Investment	24,383	-	-	24,383
Sales Disc Training	2,212	2,170	2,494	1,888
Covered Bridge	77,931	10,087	5,857	82,161
Cumulative Bridge	629,588	378,296	322,152	685,732
Cumulative Cap Development	776,042	344,703	163,886	956,859
GIS Electronic Map Generation	11,496	508	1,953	10,051
Lepc/Haz Mat	24,284	4,049	1,017	27,316
Firearms Training	14,347	7,890	6,148	16,089
Drain Improvement/ Reconstruction	228,380	25,018	55,868	197,530
Health	144,045	272,973	289,120	127,898
County ID Security	28,788	2,838	3,025	28,601
Levy Excess Fund	20	-	-	20
Health Maint Tobacco Supple	73,815	33,139	27,871	79,083
Local Road & Street	392,271	802,367	698,373	496,265
LIT Public Safety County Share	102,128	157,112	156,982	102,258
Co Medical Care For Inmates	12,412	3,106	-	15,518
Misdemeanant Fund	22,102	12,774	17,291	17,585
Highway	1,292,349	3,416,616	3,150,430	1,558,535
Plat Book	14,170	4,690	6,080	12,780
Rainy Day Fund	711,162	9,579	-	720,741
Reassessment 2015	45,058	66,612	82,865	28,805
Recorder Records	104,890	44,147	24,658	124,379
Riverboat	223,349	-	23,382	199,967
Sex Or Violent Offender Fun	15,273	1,734	-	17,007
Supp Public Defender	9,641	16,315	20,031	5,925
Excess Tax	8,437	7,687	7,337	8,787
Surveyors Cornerstone	10,300	14,080	7,415	16,965
Tax Sale Redemption	408	48,730	45,553	3,585
Tax Sale Surplus	280,549	24,630	239,546	65,633
IN Local Health Dept Trust	78,769	15,579	12,776	81,572
Guardian Ad Litem	1	-	-	1
Gal/Casa State Funds	-	8,283	8,283	-
Auditor Ineligible Deduction	373	-	-	373
Co Elected Officials Traini	3,705	2,838	1,328	5,215
Rush County 911 Fund	871,803	610,711	521,122	961,392
Adult Prob User Fee	77,992	82,659	64,534	96,117
Juvenile Prob Users Fee	41,564	3,021	23,241	21,344
Drain Maintenance	499,188	165,360	111,528	553,020
TIF-Milroy Industrial Corridor	4,994	3,710	4,525	4,179
Jail Bldg Corp 2018 Bond Proce	-	125,000	13,787	111,213
Payroll Child Support	-	20,150	20,150	-
Deferred Comp	-	34,969	34,969	-
Payroll Federal W/H	-	379,909	379,909	-
Payroll Social Security	-	324,300	324,300	-
Payroll Co Option	-	83,348	83,348	-
Payroll State Gross	-	138,058	138,058	-
Payroll Garnishment	-	7,625	7,625	-
Sheriff Service Process	-	21,676	21,676	-
Township Tax	-	19,261,193	19,261,192	1
Wheel Tax	920	154,433	154,465	888
Surtax	8,164	429,597	431,872	5,889
CVET	-	65,411	65,411	-
Weed & Unsafe Bldg	-	9,000	9,000	-
Sewage Collection	-	46,361	46,361	-
Financial Instit Tax	-	217,790	217,790	-
Local Income Tax Pro Tax Relie	22,806	298,585	313,000	8,391
Fines & Forfeitures	1,149	8,826	7,723	2,252
Infraction Judgement	1,904	24,331	24,107	2,128
Overweight Vehicles	-	1,640	1,640	-
Sheriff Special Death	150	1,880	1,855	175
Disclosure Fees	260	2,320	2,340	240
Coroner Cont Ed	144	1,313	1,196	261
Mortgage Fee Fund - Recorde	103	1,400	1,403	100

RUSH 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
K-9 Contribution Fund	23,686	1,440	3,134	21,992
DLGF Homestead Property Data	29	-	-	29
Sex/Violent Offender State	5	192	180	17
Campaign Finance Enforcemen	450	200	-	650
Child Restraint Violation	25	275	250	50
Forest Restoration Fund	374	-	374	-
Education Plate Fee	-	263	263	-
Riverboat Revenue Sharing	-	103,029	103,029	-
Law Enforcement Cont Education	13,774	1,568	2,720	12,622
LIT Certified Shares	-	3,293,923	3,293,923	-
LIT Public Safety	-	527,028	527,028	-
LIT Economic Development	-	829,401	829,401	-
IV-D Incentive 99/Co	9,333	8,034	2,287	15,080
IV-D Incentive 99/Pros	1,775	13,223	10,417	4,581
IV-D Incentive 99/Cler	50,371	8,370	11,948	46,793
Clerk Cash Book	383,259	1,382,107	1,335,087	430,279
LOIT Special Distribution	756,674	11,275	139,290	628,659
Law Enformment User Fee	10,178	4,332	4,276	10,234
Pre Trial Diversion	42,271	47,327	39,055	50,543
Infraction Deferral	25,633	9,460	24,545	10,548
Jury Fee Fund	40,373	2,327	4,045	38,655
RCCC User Fee Fund	278,228	200,016	182,611	295,633
Family Violence	30	-	-	30
Area Plan Escrow	5,000	-	-	5,000
Prosecutor Bad Check	100	-	-	100
Lcc Alcohol & Drugs	23,779	28,574	20,000	32,353
APC Clean Up Fund	2,130	-	-	2,130
Law Enforcement Forfeiture	5,436	1,055	-	6,491
Underground Storage Tank-Hw	20,000	-	-	20,000
Wind Farm Expense Fund	6,440	-	-	6,440
Mobile Home Sale	54	-	-	54
Heritage Barn Property Deduction	-	100	-	100
Payroll United Fund	-	1,612	1,612	-
Payroll Cancer Insurance	(1,373)	36,357	36,295	(1,311)
Payroll Health Insurance	1,777,321	2,404,083	2,641,234	1,540,170
Whole Life Insurance	2,185	16,995	16,995	2,185
Payroll Life Insurance	494	1,231	1,246	479
Payroll Grange Life Insurance	41	24,919	23,682	1,278
Dental Insurance	3,859	43,958	46,598	1,219
Vision Insurance	1,035	10,767	11,510	292
PERF-County	-	76,211	76,211	-
Retirement Sheriff	-	20,101	20,101	-
PERF-Highway	-	25,765	25,765	-
PERF-Health	-	3,238	3,238	-
PERF-Prob User	-	1,605	1,605	-
Payroll Gym	150	3,912	3,911	151
PERF-Cum Cap	-	2,656	2,656	-
457B Sheriff Defferred Comp	-	20,380	20,380	-
PERF-911	-	6,993	6,993	-
PERF-Comm Corr Doc G	-	6,673	6,673	-
Payroll Credit Union	-	650	650	-
Bio-Terrorism Grant	11,769	-	-	11,769
CFDA 93.074 MRC Med Reserve	190	-	-	190
CFDA 93.074 Pub Health Er P	(1,860)	13,775	13,773	(1,858)
CFDA 90.401 Help Amer Vote	100	-	-	100
CFDA 93.074 Ebola	18,193	-	-	18,193
Public Transportation Grant	-	119,623	119,623	-
CFDA#16.588 STOP GRANT	11,404	47,859	66,716	(7,453)
K42012090305 IN Crim Just G	86	-	-	86
Sheriff Assoc Buckle	102	-	-	102
RCCC Grant Fund	22,238	255,564	274,341	3,461
Community Crossing Grant Hwy	138,430	139,290	259,256	18,464
AED Equipment State Grant	-	2,000	2,000	-
Court Interp Grant Award	15	925	1,025	(85)
Prosecutor Deferral Grant 1006	(2,468)	21,641	10,932	8,241
IPAC Pros Drug Prosecution Fun	-	610	610	-
Totals	<u>\$ 15,048,738</u>	<u>\$ 48,577,559</u>	<u>\$ 46,470,164</u>	<u>\$ 17,156,133</u>

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

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) 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.

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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:

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

RUSH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2018. The Payroll Cancer Insurance fund also has a negative cash balance due to employee premiums that were paid prior to being withheld from their wages.

Note 8. Holding Corporation

The County has entered into a capital lease with Rush County Jail Building 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. The lease was approved on January 25, 2018, with lease payments beginning on July 14, 2020, and continuing through January 15, 2038. The scheduled semiannual lease payments range from \$240,722 to \$609,272. No lease payments were scheduled to be made in the year ending December 31, 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.

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

	After Settlement Collections	Inmate Trust	Jail Commissary Fund	Clerk-Child Support	County General	Sheriffs Accident
Cash and investments - beginning	\$ 632,718	\$ 6,491	\$ 24,204	\$ 7,154	\$ 1,554,482	\$ 9,759
Receipts:						
Taxes	552,667	-	-	-	4,333,849	-
Licenses and permits	-	-	-	-	22,071	-
Intergovernmental receipts	-	-	-	-	2,109,750	-
Charges for services	-	-	-	-	482,439	-
Fines and forfeits	-	-	-	-	2,344	-
Other receipts	-	93,299	88,079	198,402	117,636	2,033
Total receipts	<u>552,667</u>	<u>93,299</u>	<u>88,079</u>	<u>198,402</u>	<u>7,068,089</u>	<u>2,033</u>
Disbursements:						
Personal services	-	-	-	-	3,569,501	-
Supplies	-	-	-	-	220,353	5,967
Other services and charges	-	-	-	-	2,898,444	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	51,221	-
Other disbursements	632,218	92,723	76,651	203,509	2,429	-
Total disbursements	<u>632,218</u>	<u>92,723</u>	<u>76,651</u>	<u>203,509</u>	<u>6,741,948</u>	<u>5,967</u>
Excess (deficiency) of receipts over disbursements	<u>(79,551)</u>	<u>576</u>	<u>11,428</u>	<u>(5,107)</u>	<u>326,141</u>	<u>(3,934)</u>
Cash and investments - ending	<u>\$ 553,167</u>	<u>\$ 7,067</u>	<u>\$ 35,632</u>	<u>\$ 2,047</u>	<u>\$ 1,880,623</u>	<u>\$ 5,825</u>

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

	Edit Capital Projects	LIT Special Purpose	City/Town Court Cost	Clerk Record Perpet	Community Corrections Work	RCCC CTP
Cash and investments - beginning	\$ 695,197	\$ 1,449,012	\$ -	\$ 34,492	\$ 4,417	\$ 51,040
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,976,354	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	504,799	20,089	5,461	12,118	1,200	8,650
Total receipts	504,799	1,996,443	5,461	12,118	1,200	8,650
Disbursements:						
Personal services	-	-	-	2,312	-	-
Supplies	-	-	-	188	-	-
Other services and charges	586,940	219,798	-	2,132	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	5,461	-	-	-
Total disbursements	586,940	219,798	5,461	4,632	-	-
Excess (deficiency) of receipts over disbursements	(82,141)	1,776,645	-	7,486	1,200	8,650
Cash and investments - ending	\$ 613,056	\$ 3,225,657	\$ -	\$ 41,978	\$ 5,617	\$ 59,690

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

	Congressional Interest	School - Principal Investment	Sales Disc Training	Covered Bridge	Cumulative Bridge	Cumulative Cap Development
Cash and investments - beginning	\$ 4,635	\$ 24,383	\$ 2,212	\$ 77,931	\$ 629,588	\$ 776,042
Receipts:						
Taxes	-	-	-	-	198,343	319,074
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	171,756	25,629
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	281	-	2,170	10,087	8,197	-
Total receipts	281	-	2,170	10,087	378,296	344,703
Disbursements:						
Personal services	-	-	-	-	-	104,463
Supplies	-	-	-	-	16,035	-
Other services and charges	-	-	2,494	5,857	15,760	9,514
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	290,357	49,909
Other disbursements	975	-	-	-	-	-
Total disbursements	975	-	2,494	5,857	322,152	163,886
Excess (deficiency) of receipts over disbursements	(694)	-	(324)	4,230	56,144	180,817
Cash and investments - ending	\$ 3,941	\$ 24,383	\$ 1,888	\$ 82,161	\$ 685,732	\$ 956,859

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

	GIS Electronic Map Generation	Lepc/Haz Mat	Firearms Training	Drain Improvement/ Reconstruction	Health	County ID Security
Cash and investments - beginning	\$ 11,496	\$ 24,284	\$ 14,347	\$ 228,380	\$ 144,045	\$ 28,788
Receipts:						
Taxes	-	-	-	-	201,218	-
Licenses and permits	-	-	-	-	22,405	-
Intergovernmental receipts	-	-	-	-	16,161	-
Charges for services	-	-	-	-	30,739	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	508	4,049	7,890	25,018	2,450	2,838
Total receipts	508	4,049	7,890	25,018	272,973	2,838
Disbursements:						
Personal services	-	-	-	-	272,075	-
Supplies	910	-	6,148	-	2,355	-
Other services and charges	1,043	285	-	51,976	14,690	-
Debt service - principal and interest	-	-	-	3,892	-	-
Capital outlay	-	732	-	-	-	3,025
Other disbursements	-	-	-	-	-	-
Total disbursements	1,953	1,017	6,148	55,868	289,120	3,025
Excess (deficiency) of receipts over disbursements	(1,445)	3,032	1,742	(30,850)	(16,147)	(187)
Cash and investments - ending	\$ 10,051	\$ 27,316	\$ 16,089	\$ 197,530	\$ 127,898	\$ 28,601

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

	Levy Excess Fund	Health Maint Tobacco Supple	Local Road & Street	LIT Public Safety County Share	Co Medical Care For Inmates	Misdemeanant Fund
Cash and investments - beginning	\$ 20	\$ 73,815	\$ 392,271	\$ 102,128	\$ 12,412	\$ 22,102
Receipts:						
Taxes	-	-	-	151,361	-	-
Licenses and permits	-	-	2,470	-	-	-
Intergovernmental receipts	-	-	795,161	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	33,139	4,736	5,751	3,106	12,774
Total receipts	-	33,139	802,367	157,112	3,106	12,774
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	821	2,547	-	-	17,291
Other services and charges	-	27,050	18,449	50,066	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	677,377	106,916	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	27,871	698,373	156,982	-	17,291
Excess (deficiency) of receipts over disbursements	-	5,268	103,994	130	3,106	(4,517)
Cash and investments - ending	\$ 20	\$ 79,083	\$ 496,265	\$ 102,258	\$ 15,518	\$ 17,585

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

	Highway	Plat Book	Rainy Day Fund	Reassessment 2015	Recorder Records	Riverboat
Cash and investments - beginning	\$ 1,292,349	\$ 14,170	\$ 711,162	\$ 45,058	\$ 104,890	\$ 223,349
Receipts:						
Taxes	-	-	-	61,324	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,375,064	-	-	4,925	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	41,552	4,690	9,579	363	44,147	-
Total receipts	<u>3,416,616</u>	<u>4,690</u>	<u>9,579</u>	<u>66,612</u>	<u>44,147</u>	<u>-</u>
Disbursements:						
Personal services	1,463,068	-	-	10,098	7,294	-
Supplies	372,135	-	-	1,174	1,265	-
Other services and charges	287,719	6,080	-	71,593	3,497	23,382
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,027,508	-	-	-	12,602	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>3,150,430</u>	<u>6,080</u>	<u>-</u>	<u>82,865</u>	<u>24,658</u>	<u>23,382</u>
Excess (deficiency) of receipts over disbursements	<u>266,186</u>	<u>(1,390)</u>	<u>9,579</u>	<u>(16,253)</u>	<u>19,489</u>	<u>(23,382)</u>
Cash and investments - ending	<u>\$ 1,558,535</u>	<u>\$ 12,780</u>	<u>\$ 720,741</u>	<u>\$ 28,805</u>	<u>\$ 124,379</u>	<u>\$ 199,967</u>

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

	Sex Or Violent Offender Fun	Supp Public Defender	Excess Tax	Surveyors Cornerstone	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 15,273	\$ 9,641	\$ 8,437	\$ 10,300	\$ 408	\$ 280,549
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,734	16,315	7,687	14,080	48,730	24,630
Total receipts	1,734	16,315	7,687	14,080	48,730	24,630
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	20,031	-	7,415	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	7,337	-	45,553	239,546
Total disbursements	-	20,031	7,337	7,415	45,553	239,546
Excess (deficiency) of receipts over disbursements	1,734	(3,716)	350	6,665	3,177	(214,916)
Cash and investments - ending	\$ 17,007	\$ 5,925	\$ 8,787	\$ 16,965	\$ 3,585	\$ 65,633

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

	IN Local Health Dept Trust	Guardian Ad Litem	Gal/Casa State Funds	Auditor Ineligible Deduction	Co Elected Officials Traini	Rush County 911 Fund
Cash and investments - beginning	\$ 78,769	\$ 1	\$ -	\$ 373	\$ 3,705	\$ 871,803
Receipts:						
Taxes	-	-	-	-	-	263,514
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	15,579	-	8,283	-	2,838	347,197
Total receipts	15,579	-	8,283	-	2,838	610,711
Disbursements:						
Personal services	-	-	-	-	-	344,227
Supplies	12,776	-	-	-	-	-
Other services and charges	-	-	-	-	1,328	71,635
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	105,260
Other disbursements	-	-	8,283	-	-	-
Total disbursements	12,776	-	8,283	-	1,328	521,122
Excess (deficiency) of receipts over disbursements	2,803	-	-	-	1,510	89,589
Cash and investments - ending	\$ 81,572	\$ 1	\$ -	\$ 373	\$ 5,215	\$ 961,392

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

	Adult Prob User Fee	Juvenile Prob Users Fee	Drain Maintenance	TIF-Milroy Industrial Corridor	Jail Bldg Corp 2018 Bond Proce	Payroll Child Support
Cash and investments - beginning	\$ 77,992	\$ 41,564	\$ 499,188	\$ 4,994	\$ -	\$ -
Receipts:						
Taxes	-	-	-	3,710	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	82,659	3,021	165,360	-	125,000	20,150
Total receipts	82,659	3,021	165,360	3,710	125,000	20,150
Disbursements:						
Personal services	63,992	-	-	-	-	20,150
Supplies	266	1,790	-	-	-	-
Other services and charges	276	21,451	111,528	1,525	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	13,787	-
Other disbursements	-	-	-	3,000	-	-
Total disbursements	64,534	23,241	111,528	4,525	13,787	20,150
Excess (deficiency) of receipts over disbursements	18,125	(20,220)	53,832	(815)	111,213	-
Cash and investments - ending	\$ 96,117	\$ 21,344	\$ 553,020	\$ 4,179	\$ 111,213	\$ -

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

	Deferred Comp	Payroll Federal W/H	Payroll Social Security	Payroll Co Option	Payroll State Gross	Payroll Garnishment
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	34,969	379,909	324,300	83,348	138,058	7,625
Total receipts	34,969	379,909	324,300	83,348	138,058	7,625
Disbursements:						
Personal services	34,969	379,909	324,300	83,348	138,058	7,625
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	34,969	379,909	324,300	83,348	138,058	7,625
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Sheriff Service Process	Township Tax	Wheel Tax	Surtax	CVET	Weed & Unsafe Bldg
Cash and investments - beginning	\$ -	\$ -	\$ 920	\$ 8,164	\$ -	\$ -
Receipts:						
Taxes	-	17,328,463	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,892,001	-	-	32,716	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	21,676	40,729	154,433	429,597	32,695	9,000
Total receipts	21,676	19,261,193	154,433	429,597	65,411	9,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	21,676	19,261,192	154,465	431,872	65,411	9,000
Total disbursements	21,676	19,261,192	154,465	431,872	65,411	9,000
Excess (deficiency) of receipts over disbursements	-	1	(32)	(2,275)	-	-
Cash and investments - ending	\$ -	\$ 1	\$ 888	\$ 5,889	\$ -	\$ -

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

	Sewage Collection	Financial Insttit Tax	Local Income Tax Pro Tax Relie	Fines & Forfeitures	Infraction Judgement	Overweight Vehicles
Cash and investments - beginning	\$ -	\$ -	\$ 22,806	\$ 1,149	\$ 1,904	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	298,585	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	46,361	217,790	-	8,826	24,331	1,640
Total receipts	<u>46,361</u>	<u>217,790</u>	<u>298,585</u>	<u>8,826</u>	<u>24,331</u>	<u>1,640</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	46,361	217,790	313,000	7,723	24,107	1,640
Total disbursements	<u>46,361</u>	<u>217,790</u>	<u>313,000</u>	<u>7,723</u>	<u>24,107</u>	<u>1,640</u>
Excess (deficiency) of receipts over disbursements	-	-	(14,415)	1,103	224	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,391</u>	<u>\$ 2,252</u>	<u>\$ 2,128</u>	<u>\$ -</u>

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

	Sheriff Special Death	Disclosure Fees	Coroner Cont Ed	Mortgage Fee Fund - Recorde	K-9 Contribution Fund	DLGF Homestead Property Data
Cash and investments - beginning	\$ 150	\$ 260	\$ 144	\$ 103	\$ 23,686	\$ 29
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,880	2,320	1,313	1,400	1,440	-
Total receipts	1,880	2,320	1,313	1,400	1,440	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	914	-
Other services and charges	-	-	-	-	2,124	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	96	-
Other disbursements	1,855	2,340	1,196	1,403	-	-
Total disbursements	1,855	2,340	1,196	1,403	3,134	-
Excess (deficiency) of receipts over disbursements	25	(20)	117	(3)	(1,694)	-
Cash and investments - ending	\$ 175	\$ 240	\$ 261	\$ 100	\$ 21,992	\$ 29

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

	Sex/Violent Offender State	Campaign Finance Enforcemen	Child Restraint Violation	Forest Restoration Fund	Education Plate Fee	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 5	\$ 450	\$ 25	\$ 374	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	103,029
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	192	200	275	-	263	-
Total receipts	192	200	275	-	263	103,029
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	180	-	250	374	263	103,029
Total disbursements	180	-	250	374	263	103,029
Excess (deficiency) of receipts over disbursements	12	200	25	(374)	-	-
Cash and investments - ending	\$ 17	\$ 650	\$ 50	\$ -	\$ -	\$ -

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

	Law Enforcement Cont Education	LIT Certified Shares	LIT Public Safety	LIT Economic Development	IV-D Incentive 99/Co	IV-D Incentive 99/Pros
Cash and investments - beginning	\$ 13,774	\$ -	\$ -	\$ -	\$ 9,333	\$ 1,775
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	3,293,923	527,028	829,401	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,568	-	-	-	8,034	13,223
Total receipts	1,568	3,293,923	527,028	829,401	8,034	13,223
Disbursements:						
Personal services	-	-	-	-	-	9,643
Supplies	-	-	-	-	1,496	-
Other services and charges	2,720	-	-	-	791	774
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	3,293,923	527,028	829,401	-	-
Total disbursements	2,720	3,293,923	527,028	829,401	2,287	10,417
Excess (deficiency) of receipts over disbursements	(1,152)	-	-	-	5,747	2,806
Cash and investments - ending	\$ 12,622	\$ -	\$ -	\$ -	\$ 15,080	\$ 4,581

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

	IV-D Incentive 99/Cler	Clerk Cash Book	LOIT Special Distribution	Law Enforcement User Fee	Pre Trial Diversion	Infraction Deferral
Cash and investments - beginning	\$ 50,371	\$ 383,259	\$ 756,674	\$ 10,178	\$ 42,271	\$ 25,633
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,370	1,382,107	11,275	4,332	47,327	9,460
Total receipts	8,370	1,382,107	11,275	4,332	47,327	9,460
Disbursements:						
Personal services	-	-	-	-	-	11,191
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	33,055	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	5,436
Other disbursements	11,948	1,335,087	139,290	4,276	6,000	7,918
Total disbursements	11,948	1,335,087	139,290	4,276	39,055	24,545
Excess (deficiency) of receipts over disbursements	(3,578)	47,020	(128,015)	56	8,272	(15,085)
Cash and investments - ending	\$ 46,793	\$ 430,279	\$ 628,659	\$ 10,234	\$ 50,543	\$ 10,548

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

	Jury Fee Fund	RCCC User Fee Fund	Family Violence	Area Plan Escrow	Prosecutor Bad Check	Lcc Alcohol & Drugs
Cash and investments - beginning	\$ 40,373	\$ 278,228	\$ 30	\$ 5,000	\$ 100	\$ 23,779
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	200,016	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,327	-	-	-	-	28,574
Total receipts	2,327	200,016	-	-	-	28,574
Disbursements:						
Personal services	-	106,501	-	-	-	-
Supplies	-	8,262	-	-	-	-
Other services and charges	4,045	66,686	-	-	-	20,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	620	-	-	-	-
Other disbursements	-	542	-	-	-	-
Total disbursements	4,045	182,611	-	-	-	20,000
Excess (deficiency) of receipts over disbursements	(1,718)	17,405	-	-	-	8,574
Cash and investments - ending	\$ 38,655	\$ 295,633	\$ 30	\$ 5,000	\$ 100	\$ 32,353

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

	APC Clean Up Fund	Law Enforcement Forfeiture	Underground Storage Tank-Hw	Wind Farm Expense Fund	Mobile Home Sale	Heritage Barn Property Deduction
Cash and investments - beginning	\$ 2,130	\$ 5,436	\$ 20,000	\$ 6,440	\$ 54	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,055	-	-	-	100
Total receipts	-	1,055	-	-	-	100
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	1,055	-	-	-	100
Cash and investments - ending	\$ 2,130	\$ 6,491	\$ 20,000	\$ 6,440	\$ 54	\$ 100

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

	Payroll United Fund	Payroll Cancer Insurance	Payroll Health Insurance	Whole Life Insurance	Payroll Life Insurance	Payroll Grange Life Insurance
Cash and investments - beginning	\$ -	\$ (1,373)	\$ 1,777,321	\$ 2,185	\$ 494	\$ 41
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,612	36,357	2,404,083	16,995	1,231	24,919
Total receipts	1,612	36,357	2,404,083	16,995	1,231	24,919
Disbursements:						
Personal services	1,612	36,295	2,641,234	16,995	1,246	23,682
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,612	36,295	2,641,234	16,995	1,246	23,682
Excess (deficiency) of receipts over disbursements	-	62	(237,151)	-	(15)	1,237
Cash and investments - ending	\$ -	\$ (1,311)	\$ 1,540,170	\$ 2,185	\$ 479	\$ 1,278

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

	Dental Insurance	Vision Insurance	PERF-County	Retirement Sheriff	PERF-Highway	PERF-Health
Cash and investments - beginning	\$ 3,859	\$ 1,035	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	43,958	10,767	76,211	20,101	25,765	3,238
Total receipts	43,958	10,767	76,211	20,101	25,765	3,238
Disbursements:						
Personal services	46,598	11,510	76,211	20,101	25,765	3,238
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	46,598	11,510	76,211	20,101	25,765	3,238
Excess (deficiency) of receipts over disbursements	(2,640)	(743)	-	-	-	-
Cash and investments - ending	\$ 1,219	\$ 292	\$ -	\$ -	\$ -	\$ -

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

	PERF-Prob User	Payroll Gym	PERF-Cum Cap	457B Sheriff Defferred Comp	PERF-911	PERF-Comm Corr Doc G
Cash and investments - beginning	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,605	3,912	2,656	20,380	6,993	6,673
Total receipts	1,605	3,912	2,656	20,380	6,993	6,673
Disbursements:						
Personal services	1,605	3,911	2,656	20,380	6,993	6,673
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,605	3,911	2,656	20,380	6,993	6,673
Excess (deficiency) of receipts over disbursements	-	1	-	-	-	-
Cash and investments - ending	\$ -	\$ 151	\$ -	\$ -	\$ -	\$ -

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

	Payroll Credit Union	Bio-Terrorism Grant	CFDA 93.074 MRC Med Reserve	CFDA 93.074 Pub Health Er P	CFDA 90.401 Help Amer Vote	CFDA 93.074 Ebola
Cash and investments - beginning	\$ -	\$ 11,769	\$ 190	\$ (1,860)	\$ 100	\$ 18,193
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	13,775	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	650	-	-	-	-	-
Total receipts	650	-	-	13,775	-	-
Disbursements:						
Personal services	650	-	-	6,198	-	-
Supplies	-	-	-	1,178	-	-
Other services and charges	-	-	-	426	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	5,971	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	650	-	-	13,773	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	2	-	-
Cash and investments - ending	\$ -	\$ 11,769	\$ 190	\$ (1,858)	\$ 100	\$ 18,193

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

	Public Transportation Grant	CFDA#16.588 STOP GRANT	K42012090305 IN Crim Just G	Sheriff Assoc Buckle	RCCC Grant Fund	Community Crossing Grant Hwy
Cash and investments - beginning	\$ -	\$ 11,404	\$ 86	\$ 102	\$ 22,238	\$ 138,430
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	119,623	33,941	-	-	255,564	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	13,918	-	-	-	139,290
Total receipts	119,623	47,859	-	-	255,564	139,290
Disbursements:						
Personal services	-	61,257	-	-	238,184	-
Supplies	-	541	-	-	-	-
Other services and charges	-	2,617	-	-	36,157	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	2,301	-	-	-	259,256
Other disbursements	119,623	-	-	-	-	-
Total disbursements	119,623	66,716	-	-	274,341	259,256
Excess (deficiency) of receipts over disbursements	-	(18,857)	-	-	(18,777)	(119,966)
Cash and investments - ending	\$ -	\$ (7,453)	\$ 86	\$ 102	\$ 3,461	\$ 18,464

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

	AED Equipment State Grant	Court Interp Grant Award	Prosecutor Deferral Grant 1006	IPAC Pros Drug Prosecution Fun	Totals
Cash and investments - beginning	\$ -	\$ 15	\$ (2,468)	\$ -	\$ 15,048,738
Receipts:					
Taxes	-	-	-	-	23,413,523
Licenses and permits	-	-	-	-	46,946
Intergovernmental receipts	2,000	925	21,641	610	15,899,562
Charges for services	-	-	-	-	713,194
Fines and forfeits	-	-	-	-	2,344
Other receipts	-	-	-	-	8,501,990
Total receipts	2,000	925	21,641	610	48,577,559
Disbursements:					
Personal services	-	-	9,069	-	10,214,787
Supplies	-	-	-	-	674,412
Other services and charges	-	1,025	1,863	610	4,704,851
Debt service - principal and interest	-	-	-	-	3,892
Capital outlay	-	-	-	-	2,612,374
Other disbursements	2,000	-	-	-	28,259,848
Total disbursements	2,000	1,025	10,932	610	46,470,164
Excess (deficiency) of receipts over disbursements	-	(100)	10,709	-	2,107,395
Cash and investments - ending	\$ -	\$ (85)	\$ 8,241	\$ -	\$ 17,156,133

RUSH 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>\$ 1,215,088</u>	<u>\$ -</u>

RUSH COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Rush County Jail Building Corporation	Jail Expansion	\$ -	7/14/2020	1/15/2038
Public Finance.com Inc.	Equipment Lease	<u>135,763</u>	2/9/2015	2/9/2022
Total of annual lease payments		<u>\$ 135,763</u>		

RUSH 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	\$ 162,000
Buildings	7,261,587
Machinery, equipment, and vehicles	<u>5,607,845</u>
Total governmental activities	<u>13,031,432</u>
Total capital assets	<u><u>\$ 13,031,432</u></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/>.