

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

SULLIVAN COUNTY, INDIANA

January 1, 2016 to December 31, 2018



FILED

11/13/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Brenda S. Howard Diana Ross Shelly Hiatt-Parris	01-01-15 to 08-28-17 08-29-17 to 12-31-18 01-01-19 to 12-31-22
County Treasurer	Beth E. Swalls Janna J. Johnson	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Peggy Goodman Tonya Bedwell	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Clark Cottom	01-01-15 to 12-31-22
County Recorder	Shelly Hiatt-Parris Beth E. Swalls	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Assessor	Vicki Talpas	01-01-15 to 12-31-22
President of the Board of County Commissioners	Ray McCammon Robert A. Davis	01-01-16 to 12-31-16 01-01-17 to 12-31-19
President of the County Council	Duane Wampler	01-01-16 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 SULLIVAN COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of Sullivan County (County), which comprise the financial position and results of operations for the period of January 1, 2016 to December 31, 2018, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements 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 statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 statements.

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 statements, the County prepares its financial statements 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 statements 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 statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2016 to December 31, 2018.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2016 to December 31, 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 statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and Schedule of Leases and Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

October 1, 2019

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

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

Fund	Cash and Investments			Cash and Investments			Cash and
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	Investments
							12-31-17
After Settlement Collection	\$ 535,571	\$ 468,332	\$ 535,572	\$ 468,331	\$ 705,155	\$ 468,332	\$ 705,154
Sheriff Dept Inmate Trust Fund	3,682	137,997	132,601	9,078	157,390	152,598	13,870
Clerk Trust	231,192	913,672	949,491	195,373	2,059,994	2,019,884	235,483
Clerk Support	3,273	409,414	409,992	2,695	358,928	359,810	1,813
Clerk Civil Case D109MI189	121,795	-	-	121,795	1,621	123,416	-
Sheriff Dept. Jail Commissary	14,784	121,887	136,118	553	182,281	150,268	32,566
Prosecutors Law Enforcement Fund	4,906	-	500	4,406	-	-	4,406
General	2,650,571	6,889,404	6,757,366	2,782,609	7,250,200	6,983,443	3,049,366
Accident Report	4,719	261	2,150	2,830	150	415	2,565
Aviation	98,742	117,635	117,835	98,542	118,413	131,275	85,680
Superior Court Bail Bond	32,211	6,301	4,725	33,787	6,490	89	40,188
LIT - Economic Development	584,382	674,728	719,865	539,245	707,074	620,672	625,647
City & Town Court Costs	23,246	6,144	-	29,390	17,396	-	46,786
Clerk Record Perpetuation	20,905	9,876	4,573	26,208	10,576	3,040	33,744
Congressional School Interest	8,899	-	628	8,271	-	477	7,794
Congressional School Principal	15,869	-	-	15,869	-	-	15,869
Tourism	143,311	54,785	43,677	154,419	105,534	101,585	158,368
Sales Disclosure - County Share	12,809	2,392	-	15,201	2,555	3,710	14,046
20.205 Cumulative Bridge	281,817	562,140	483,237	360,720	449,316	477,263	332,773
Corp. Cum'l. Capital Development	718	-	-	718	-	-	718
Drug Free Community	10,622	13,609	7,962	16,269	11,080	9,146	18,203
Ambulance	109,627	1,463,145	1,216,603	356,169	780,882	991,644	145,407
LEPC/Emerg. Plan./Right to Know	7,619	4,055	3,345	8,329	-	3,958	4,371
Enhanced Access - Recorder	5,801	-	-	5,801	-	-	5,801
Firearm's Training	15,294	17,149	11,533	20,910	7,565	14,076	14,399
Health	34,553	127,784	110,791	51,546	118,631	124,711	45,466
County ID Protection Fund	54,801	1,685	-	56,486	2,567	-	59,053
Landfill Post Closure Trust	436,529	17,538	-	454,067	15,369	-	469,436
Local Health Maintenance	94,417	33,140	19,729	107,828	33,139	31,476	109,491
Local Road & Street	170,350	177,830	171,588	176,592	225,642	196,241	205,993
County Misdemeanant	72,314	13,481	277	85,518	13,481	-	98,999
Highway	2,010,830	3,894,652	4,041,177	1,864,305	4,296,925	4,810,730	1,350,500
Park Non Reverting Operating	160,416	129,473	185,437	104,452	275,102	77,367	302,187
Rainy Day Fund	737,106	-	-	737,106	-	5,000	732,106
2015 Reassessment	110,639	202,914	163,204	150,349	207,111	110,955	246,505
Recorder Perpetuation	86,916	25,133	53,325	58,724	55,802	58,104	56,422
Sex & Violent Offender Fund	10,911	3,534	2,594	11,851	940	302	12,489
Supplemental Public Defender	71,460	9,717	-	81,177	36,957	-	118,134
Surplus Tax	39,356	7	13,708	25,655	78	20,536	5,197
Surveyor Perpetuation	28,742	4,600	-	33,342	10,765	17,500	26,607
Tax Sale Redemption	41,152	44,528	56,583	29,997	69,028	77,851	20,274
2008 Tax Sale Surplus	81,016	-	-	81,016	-	81,016	-
IN Local Health Dept Trust Fund	117,713	16,889	-	134,602	16,889	11,085	140,406
Vehicle Inspection	8,256	-	-	8,256	-	-	8,256
CASA Court App Sp Advocate	1	-	-	1	-	-	1
Park & Recreation	570,643	1,487,135	1,296,344	761,434	1,000,566	1,092,424	669,576
SC Statewide 911	600,082	466,789	630,785	436,086	341,281	354,492	422,875
Adult Probation Services	26,236	55,172	25,851	55,557	22,050	17,586	60,021
Juvenile Probation Service	9,396	1,576	1,492	9,480	1,206	4,163	6,523
County User Fee	27,000	600	-	27,600	-	-	27,600
Extension Relocation Donation	200	-	-	200	-	-	200

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	12-31-17
300 North TIF Area Allocation	38,908	243,708	-	282,616	90,862	97,964	275,514
Payroll	52,122	1,434,172	1,386,666	99,628	1,518,882	1,503,689	114,821
Police Pension Trust Fund	20,268	24,694	17,092	27,870	30,277	21,242	36,905
Settlement Fund	-	22,484,278	22,484,278	-	23,081,670	23,081,670	-
Wheel Tax	(4,031)	97,047	93,016	-	97,093	97,093	-
Surtax	(2,304)	333,054	330,750	-	330,944	330,944	-
Commercial Vehicle Excise CVET	-	110,441	110,441	-	107,080	107,080	-
Financial Institution	-	136,953	136,953	-	123,233	123,233	-
Homestead Credit Rebate	53	-	-	53	-	-	53
State Fines & Forfeitures	5,746	8,942	4,832	9,856	7,607	4,703	12,760
Infraction Judgement	1,850	18,600	17,758	2,692	19,814	20,316	2,190
Overweight Vehicle Fines	500	1,442	1,942	-	1,292	1,105	187
Special Death Benefit	65	1,030	820	275	915	1,065	125
Sales Disclosure - State Share	345	2,393	2,423	315	2,500	2,610	205
Coroner's Continuing Edu. Fee	144	1,966	1,954	156	1,650	1,806	-
Mortgage Recording Fee	126	1,470	1,310	286	1,580	1,728	138
State Sex & Violent Settlement	-	187	116	71	97	210	(42)
Child Restraint Fine	-	135	135	-	100	100	-
Inheritance Tax	10	-	-	10	-	-	10
Education Plate	188	169	225	132	131	169	94
Riverboat Revenue Sharing	-	127,212	126,925	287	127,217	127,217	287
Cedit Distribution	-	1,080,744	1,080,744	-	-	-	-
93.563 ARRA Prosecutor IV-D Incentive	793	-	-	793	-	-	793
93.563 County IV-D Incentive	53,873	17,282	5,693	65,462	20	29,397	36,085
93.563 Prosecu IV-D Prior10/99	9,842	-	-	9,842	-	9,842	-
93.563 Prosecc. IV-D POST 10/99	104,145	29,948	9,067	125,026	8,607	2,162	131,471
93.563 Clerk IV-D POST 10/99	12,427	15,496	8,600	19,323	901	6,042	14,182
20.602 Operation Pull Over	137	-	-	137	-	-	137
Probation Administration Fee	79,852	14,246	30,000	64,098	11,428	100	75,426
Commissioners Deed Sale	30,414	-	-	30,414	-	-	30,414
Commissioner Cert Sale 2012	15,926	-	500	15,426	2,200	17,626	-
Pre-Trial Diversion	16,406	10,810	11,767	15,449	11,846	10,702	16,593
Jury Fees	29,009	2,688	6,251	25,446	2,594	1,213	26,827
Sullivan Nuisance Liens & Fees	651	-	-	651	-	-	651
Law Enforcement Continue Ed	2,225	-	-	2,225	-	-	2,225
User fee	68,129	3,523	3,312	68,340	3,543	968	70,915
Utilities Fee - Mines	294,286	84,670	-	378,956	77,866	-	456,822
Utility Easement Fee	5,077	-	-	5,077	-	-	5,077
Aviation Donation	1,773	13,820	1,422	14,171	(10,163)	1,316	2,692
Veteran Van Donation	266	16,618	14,256	2,628	-	-	2,628
Ambulance Donation fund	3,308	13,823	-	17,131	50	8,329	8,852
Cemetery Commiss. Donation Fund	50	-	-	50	-	-	50
Park & Lake Donation	4,620	24,074	24,170	4,524	49,475	-	53,999
Sheriff Donation Fund	1,679	1,598	-	3,277	7,195	-	10,472
Allocation Fund	321,083	58,390	267,191	112,282	56,443	-	168,725
Common School	3,008	-	-	3,008	5,600	5,600	3,008
Infraction Deferral	33,208	49,430	34,215	48,423	41,005	39,101	50,327
2015 Tax Sale Oct. 6 2015	102,184	-	71,106	31,078	-	17,332	13,746
2014 Tax Sale Oct 8 2014	3,348	-	10,741	(7,393)	-	-	(7,393)
2016 Tax Sale - 10/11/2016	-	191,947	9,129	182,818	6,665	141,838	47,645
2017 Tax Sale 9/28/17-9/27/18	-	-	-	-	192,038	69,235	122,803

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	
2011 Tax Sale Surplus	18,924	-	-	18,924	-	18,924	-
Redevelopment Commission	3,207	-	1,004	2,203	-	1,005	1,198
Comm. Certif. Tax Sale 6-2016	-	10,200	10,200	-	-	-	-
Law Enforcement Fund	86,941	538	2,412	85,067	2,660	10,570	77,157
Highway 54	953,554	34,199	272,735	715,018	12,298	41,404	685,912
16.575 VOCA Victims Assist. Fund	(10,485)	30,072	29,281	(9,694)	29,280	29,281	(9,695)
Transportation	4,380	-	-	4,380	-	-	4,380
Co. Comm. EMA -Radio Fund	27,125	-	-	27,125	-	-	27,125
ADR	8,889	-	1,015	7,874	4,150	6,517	5,507
Elected Official Training DOT	8,437	-	-	8,437	-	192	8,245
Aviation Construction	9,841	201,226	191,004	20,063	35,490	72,013	(16,460)
U.S. Specialty Ins. Co. Fund	641	-	-	641	-	-	641
Aviation NonReverting ramp fee	2,601	7,570	-	10,171	6,760	11,550	5,381
Inmate Housing	12,799	91,055	103,538	316	72,865	24,902	48,279
Health Benefits	2,071,312	3,093,655	3,028,385	2,136,582	2,834,896	2,636,225	2,335,253
Circuit Court Bail Bond	10,865	2,791	-	13,656	1,891	5,330	10,217
LOIT 2016 Special Distribution	-	351,049	151,372	199,677	-	-	199,677
LIT Economic Development (EDIT)	-	-	-	-	1,135,774	1,135,774	-
Sale of County Owned Property	25,162	-	-	25,162	-	-	25,162
Regional Service Council Fund	(799)	-	-	(799)	-	-	(799)
Family Court Project Grant	(396)	-	-	(396)	-	-	(396)
SC Drug & Alcohol Edu. Fund	275	-	-	275	-	-	275
Grant Com Emer Man Planning	1,016	-	-	1,016	-	-	1,016
Com Emer Response Team Sub	2,531	-	-	2,531	-	-	2,531
Election Non Reverting Sec 102	1,194	-	-	1,194	-	-	1,194
97.042 Grant Homeland Security	46,905	40,046	22,099	64,852	42,782	18,635	88,999
Grant Energy Area 2 (Round 1)	3,315	-	-	3,315	-	-	3,315
Grant-Juvenile Alcol est 4/14	673	-	-	673	-	-	673
Shoreline Erosion Grant - Park	-	16,003	16,003	-	-	-	-
Grant - Sheriff - Car Cameras	-	23,440	23,440	-	-	-	-
Paxton Water Corp- IOCRA Grant	-	-	-	-	325,714	325,714	-
Aviation Rotary	55,308	95,133	99,316	51,125	109,088	69,345	90,868
Drug Interdiction Fund	6,137	3,392	1,598	7,931	3,636	3,500	8,067
Grant-Paxton Water Improvement	-	30,000	30,000	-	-	-	-
Grant Methamphetamine Mini	1,496	-	-	1,496	-	-	1,496
Grant Pandemic Assessment	1,889	-	-	1,889	-	-	1,889
93.074 Grant BioTerr Prep/Res	14,765	15,925	30,690	-	13,354	13,354	-
Sullivan Co Community Foundation	365	-	-	365	-	-	365
Grant Indiana Youth Aviaiton	1,500	-	-	1,500	-	-	1,500
Community Corrections - Grant	(45,377)	252,754	194,947	12,430	41,470	53,882	18
Comm. Corr. Project Income	12,755	126,871	122,524	17,102	95,025	83,324	28,803
Comm. Corr. - CTP	27,660	13,274	7,863	33,071	(2,309)	30,762	-
Community Corr. Grant Even Yrs	-	-	-	-	126,509	131,910	(5,401)
Comm. Corr. & Probation Grant	-	-	-	-	105,988	91,496	14,492
Probation 106	-	-	-	-	245	-	245
Totals	\$ 15,220,514	\$ 49,683,296	\$ 48,955,884	\$ 15,947,926	\$ 50,683,952	\$ 50,406,996	\$ 16,224,882

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

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

Fund	Cash and Investments		Cash and Investments	
	01-01-18	Receipts	Disbursements	12-31-18
After Settlement Collection	\$ 705,154	\$ 664,094	\$ 705,154	\$ 664,094
Sheriff Inmate Trust Fund	13,870	212,668	207,981	18,557
Sheriff Jail Commissary	32,566	177,720	192,438	17,848
Clerks Trust	235,483	885,864	866,109	255,238
Clerk Support	1,813	311,172	311,130	1,855
Prosecutors Law Enforcement Fund	4,406	-	-	4,406
General	3,049,366	7,508,878	7,540,919	3,017,325
Accident Report	2,565	335	1,787	1,113
Aviation	85,680	108,780	115,908	78,552
Superior Court Bail Bond	40,188	6,485	-	46,673
LIT - Economic Development	625,647	1,717,064	668,488	1,674,223
City & Town Court Costs	46,786	49,319	-	96,105
Clerk Record Perpetuation	33,744	9,902	17,225	26,421
Congressional School Interest	7,794	-	312	7,482
Congressional School Principal	15,869	-	-	15,869
Tourism	158,368	60,579	50,428	168,519
Sales Disclosure - County Share	14,046	2,795	12,784	4,057
20.205 Cumulative Bridge	332,773	441,312	103,590	670,495
Corp. Cum'l. Capital Developm	718	-	-	718
Drug Free Community	18,203	13,782	8,370	23,615
Ambulance	145,407	722,979	771,764	96,622
LEPC/Emerg. Plan./Right to Know	4,371	4,492	6,987	1,876
Enhanced Access - Recorder	5,801	-	-	5,801
Firearm's Training	14,399	5,640	6,324	13,715
Health	45,466	206,106	177,214	74,358
County ID Protection Fund	59,053	3,127	-	62,180
Landfill & Post Closure Trust	469,436	11,810	-	481,246
Local Health Maintenance	109,491	45,817	52,898	102,410
Local Road & Street	205,993	312,840	253,091	265,742
County Misdemeanant	98,999	13,480	-	112,479
Highway	1,350,500	4,395,740	4,945,605	800,635
Park Non Reverting Operating	302,187	70,210	62,630	309,767
Rainy Day Fund	732,106	-	-	732,106
2015 Reassessment	246,505	196,535	217,249	225,791
Recorder Perpetuation	56,422	49,758	48,608	57,572
Sex & Violent Offender Fund	12,489	1,323	581	13,231
Supplemental Public Defender	118,134	73,918	-	192,052
Surplus Tax	5,197	56,426	15,947	45,676
Surveyor Perpetuation	26,607	15,525	18,491	23,641
Tax Sale Redemption	20,274	50,023	59,327	10,970
IN Local Health Dept Trust Fund	140,406	16,889	38,471	118,824
Vehicle Inspection	8,256	-	-	8,256
CASA Court App Sp Advocate	1	-	-	1
Park & Recreation	669,576	1,170,798	1,057,139	783,235
SC Statewide 911	422,875	344,939	268,743	499,071
Adult Probation Services	60,021	20,280	20,622	59,679
Probation Administration Fee	75,426	12,818	-	88,244
Juvenile Probation Service	6,523	4,450	2,263	8,710
County User Fee	27,600	-	-	27,600
Extension Relocation Donation	200	-	-	200
300 North TIF Area Allocation	275,514	128,331	700	403,145

SULLIVAN 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
Payroll	114,821	1,551,289	1,526,674	139,436
Police Pension Trust Fund	36,905	27,124	33,174	30,855
Settlement Fund	-	23,186,632	23,186,632	-
Wheel Tax	-	101,116	101,116	-
Surtax	-	342,583	342,583	-
Commercial Vehicle Excise CVET	-	103,865	103,863	2
Financial Institution	-	116,475	116,475	-
Homestead Credit Rebate	53	-	-	53
State Fines & Forfeitures	12,760	7,432	7,468	12,724
Infraction Judgement	2,190	18,820	17,879	3,131
Overweight Vehicle Fines	187	610	797	-
Special Death Benefit	125	925	840	210
Sales Disclosure - State Share	205	2,845	2,435	615
Coroner's Continuing Edu. Fee	-	1,622	1,023	599
Mortgage Recording Fee	138	1,500	1,363	275
State Sex & Violent Settlement	(42)	147	94	11
Child Restraint Fine	-	50	50	-
Inheritance Tax	10	-	-	10
Education Plate	94	225	131	188
Riverboat Revenue Sharing	287	127,216	127,503	-
93.563 ARRA Prosecutor IV-D Incentive	793	-	793	-
93.563 County IV-D Incentive	36,085	6,767	31,207	11,645
93.563 Prosecu IV-D Prior10/99	-	1,795	-	1,795
93.563 Prosec. IV-D POST 10/99	131,471	15,945	257	147,159
93.563 Clerk IV-D POST 10/99	14,182	9,467	9,100	14,549
Community Corr. Grant Even Yrs	(5,401)	75,905	69,857	647
Commissioners Deed Sale	30,414	-	-	30,414
Pre-Trial Diversion	16,593	12,535	10,243	18,885
Jury Fees	26,827	2,340	-	29,167
Sullivan Nuisance Liens & Fees	651	-	-	651
Law Enforcement Continue Ed	2,225	-	-	2,225
User fee	70,915	3,285	480	73,720
Utilities Fee - Mines	456,822	-	10,590	446,232
Utility Easement Fee	5,077	-	-	5,077
Aviation Donation	2,692	679	-	3,371
Veteran Van Donation	2,628	-	-	2,628
Ambulance Donation fund	8,852	-	8,852	-
Cemetery Commiss. Donation Fund	50	-	-	50
Park & Lake Donation	53,999	41,403	84,719	10,683
Sheriff Donation Fund	10,472	8	7,286	3,194
Ambulance Building Ins. Fund	-	55,004	55,004	-
Allocation Fund Stewart St TIF	168,725	60,410	700	228,435
Common School	3,008	-	-	3,008
Infraction Deferral	50,327	46,459	39,707	57,079
2015 Tax Sale Oct. 6 2015	13,746	-	13,746	-
2014 Tax Sale Oct 8 2014	(7,393)	-	-	(7,393)
2016 Tax Sale - 10/11/2016	47,645	-	18,616	29,029
2017 Tax Sale 9/28/17-9/27/18	122,803	3,052	110,062	15,793
2018 Tax Sale	-	87,843	2,588	85,255
Redevelopment Commission	1,198	-	791	407
Law Enforcement Fund	77,157	441	10,108	67,490

SULLIVAN 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
Commissioners Cert. Sale 2018	-	7,000	7,000	-
Highway 54	685,912	-	-	685,912
16.575 VOCA Victims Assist. Fund	(9,695)	29,280	29,719	(10,134)
Transportation	4,380	-	4,380	-
Co. Comm. EMA -Radio Fund	27,125	-	-	27,125
ADR	5,507	-	600	4,907
Elected Official Training	8,245	-	-	8,245
Aviation Construction	(16,460)	57,280	19,200	21,620
U.S. Specialty Ins. Co. Fund	641	-	-	641
Aviation NonReverting ramp fee	5,381	6,448	-	11,829
Inmate Housing	48,279	198,819	133,132	113,966
Health Benefits	2,335,253	2,347,650	2,415,683	2,267,220
Circuit Court Bail Bond	10,217	2,010	-	12,227
LOIT 2016 Special Distribution	199,677	-	-	199,677
LIT Economic Development (EDIT)	-	2,276,069	2,276,069	-
Sale of County Owned Property	25,162	-	-	25,162
Regional Service Council Fund	(799)	-	-	(799)
Family Court Project Grant	(396)	-	-	(396)
SC Drug & Alcohol Edu. Fund	275	-	-	275
Grant Com Emer Man Planning	1,016	-	-	1,016
Com Emer Response Team Sub	2,531	-	-	2,531
Election Non Reverting Sec 102	1,194	-	-	1,194
97.042 Grant Homeland Security	88,999	25,193	-	114,192
Grant Energy Area 2 (Round 1)	3,315	-	-	3,315
Grant-Juvenile Alcol est 4/14	673	-	-	673
Paxton Water Corp- IOCRA Grant	-	124,286	124,286	-
20.602 Operation Pull Over	137	-	-	137
Health Gr.-Smithville-Mosquito	-	16,698	16,470	228
Aviation Rotary	90,868	110,710	126,561	75,017
Drug Interdiction Fund	8,067	3,562	10,015	1,614
18-GAL/CASA - Circuit Court	-	36,498	24,557	11,941
Grant Methamphetamine Mini	1,496	-	-	1,496
Grant Pandemic Assessment	1,889	-	-	1,889
Sullivan Co Community Foundation	365	-	-	365
Grant Indiana Youth Aviaiton	1,500	-	-	1,500
Community Corr. Grant Odd yrs.	18	126,510	109,529	16,999
Comm. Corr. Project Income	28,803	70,480	98,214	1,069
Comm. Corr. - CTP	-	3,400	-	3,400
Comm. Corr. & Probation Grant	14,492	56,775	61,884	9,383
Probation 106	245	1,990	-	2,235
Totals	<u>\$ 16,224,882</u>	<u>\$ 51,619,475</u>	<u>\$ 50,339,382</u>	<u>\$ 17,504,975</u>

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

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS

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 statements present the financial information for the County.

B. Basis of Accounting

The financial statements are 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 statements. The aggregate receipts include the following sources:

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

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

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS
(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 statements. 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.

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS
(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.

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS
(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 statements. 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. 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 statements. 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.

B. 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 statements. 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.

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 statements contain some funds with deficits in cash. This is a result of three grant funds that were not reimbursed for expenditures at December 31, 2016, 2017, and 2018, respectively. The deficit in the Regional Service Council Fund was due to the grant not being renewed and the expenditures were not transferred to another fund. The deficit in the State Sex & Violent Settlement, 2014 Tax Sale Oct 8 2014, and Aviation Construction funds was due to expenditures exceeding available cash balance.

Note 8. Restatements

For the year ended December 31, 2016, certain changes have been made to some of the beginning balances of the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2015	Prior Period Adjustment	Balance as of January 1, 2016
Prosecutors Law Enforcement Fund	\$ --	\$ 4,906	\$ 4,906
Sheriff Dept. Jail Commissary	15,762	(979)	14,784
Sheriff Dept Inmate Trust Fund	4,359	(677)	3,682

Note 9. Combined Funds

Funds related to Tax Sale Surplus were reported in three funds in the prior financial statement (2010 Tax Sale Surplus, 2012 Tax Sale Surplus, 2013 Tax Sale Surplus), but were combined into two funds for the current financial statements (2008 Tax Sale Surplus, 2015 Tax Sale Oct. 6 2015).

Note 10. Negative Receipts

The financial statements contain some receipts which appear as negative entries. This is a result of the correction of errors between funds and between audit years.

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

	After Settlement Collection	Sheriff Dept Inmate Trust Fund	Clerk Trust	Clerk Support	Clerk Civil Case D109MI189	Sheriff Dept. Jail Commissary	Prosecutors Law Enforcement Fund	General
Cash and investments - beginning	\$ 535,571	\$ 3,682	\$ 231,192	\$ 3,273	\$ 121,795	\$ 14,784	\$ 4,906	\$ 2,650,571
Receipts:								
Taxes	-	-	-	-	-	-	-	5,803,917
Licenses and permits	-	-	-	-	-	-	-	1,073
Intergovernmental	-	-	-	-	-	-	-	425,468
Charges for services	-	-	-	-	-	-	-	176,374
Fines and forfeits	-	-	-	409,414	-	-	-	101,692
Other receipts	468,332	137,997	913,672	-	-	121,887	-	380,880
Total receipts	468,332	137,997	913,672	409,414	-	121,887	-	6,889,404
Disbursements:								
Personal services	-	-	-	-	-	-	-	4,792,126
Supplies	-	-	-	-	-	-	-	531,736
Other services and charges	-	-	-	-	-	-	-	1,340,171
Capital outlay	-	-	-	-	-	-	-	22,008
Other disbursements	535,572	132,601	949,491	409,992	-	136,118	500	71,325
Total disbursements	535,572	132,601	949,491	409,992	-	136,118	500	6,757,366
Excess (deficiency) of receipts over disbursements	(67,240)	5,396	(35,819)	(578)	-	(14,231)	(500)	132,038
Cash and investments - ending	\$ 468,331	\$ 9,078	\$ 195,373	\$ 2,695	\$ 121,795	\$ 553	\$ 4,406	\$ 2,782,609

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

	Accident Report	Aviation	Superior Court Bail Bond	LIT - Economic Development	City & Town Court Costs	Clerk Record Perpetuation	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 4,719	\$ 98,742	\$ 32,211	\$ 584,382	\$ 23,246	\$ 20,905	\$ 8,899	\$ 15,869
Receipts:								
Taxes	-	67,151	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	4,923	-	563,501	-	-	-	-
Charges for services	261	45,394	-	-	-	-	-	-
Fines and forfeits	-	-	6,301	-	6,144	9,848	-	-
Other receipts	-	167	-	111,227	-	28	-	-
Total receipts	261	117,635	6,301	674,728	6,144	9,876	-	-
Disbursements:								
Personal services	-	52,701	-	19,854	-	-	-	-
Supplies	-	3,155	-	383,248	-	-	-	-
Other services and charges	-	61,979	-	53,544	-	4,573	-	-
Capital outlay	-	-	-	70,871	-	-	-	-
Other disbursements	2,150	-	4,725	192,348	-	-	628	-
Total disbursements	2,150	117,835	4,725	719,865	-	4,573	628	-
Excess (deficiency) of receipts over disbursements	(1,889)	(200)	1,576	(45,137)	6,144	5,303	(628)	-
Cash and investments - ending	\$ 2,830	\$ 98,542	\$ 33,787	\$ 539,245	\$ 29,390	\$ 26,208	\$ 8,271	\$ 15,869

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

	Tourism	Sales Disclosure - County Share	20.205 Cumulative Bridge	Corp. Cum'l. Capital Development	Drug Free Community	Ambulance	LEPC/Emerg. Plan./Right to Know	Enhanced Access - Recorder
Cash and investments - beginning	\$ 143,311	\$ 12,809	\$ 281,817	\$ 718	\$ 10,622	\$ 109,627	\$ 7,619	\$ 5,801
Receipts:								
Taxes	52,135	-	354,352	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	25,976	-	-	-	-	-
Charges for services	-	2,392	23,611	-	-	1,462,086	-	-
Fines and forfeits	-	-	-	-	13,609	245	-	-
Other receipts	2,650	-	158,201	-	-	814	4,055	-
Total receipts	54,785	2,392	562,140	-	13,609	1,463,145	4,055	-
Disbursements:								
Personal services	4,918	-	223,612	-	-	649,219	-	-
Supplies	1,696	-	100,184	-	-	67,288	-	-
Other services and charges	37,063	-	-	-	-	90,450	-	-
Capital outlay	-	-	159,441	-	-	-	-	-
Other disbursements	-	-	-	-	7,962	409,646	3,345	-
Total disbursements	43,677	-	483,237	-	7,962	1,216,603	3,345	-
Excess (deficiency) of receipts over disbursements	11,108	2,392	78,903	-	5,647	246,542	710	-
Cash and investments - ending	\$ 154,419	\$ 15,201	\$ 360,720	\$ 718	\$ 16,269	\$ 356,169	\$ 8,329	\$ 5,801

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

	Firearm's Training	Health	County ID Protection Fund	Landfill Post Closure Trust	Local Health Maintenance	Local Road & Street	County Misdemeanant	Highway
Cash and investments - beginning	\$ 15,294	\$ 34,553	\$ 54,801	\$ 436,529	\$ 94,417	\$ 170,350	\$ 72,314	\$ 2,010,830
Receipts:								
Taxes	-	86,780	-	-	-	-	-	317,877
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	6,360	-	-	-	79,249	-	3,214,702
Charges for services	-	34,005	-	-	33,140	-	-	20,000
Fines and forfeits	17,149	-	1,685	-	-	-	-	-
Other receipts	-	639	-	17,538	-	98,581	13,481	342,073
Total receipts	<u>17,149</u>	<u>127,784</u>	<u>1,685</u>	<u>17,538</u>	<u>33,140</u>	<u>177,830</u>	<u>13,481</u>	<u>3,894,652</u>
Disbursements:								
Personal services	-	96,837	-	-	19,729	-	-	1,686,115
Supplies	-	6,665	-	-	-	171,588	-	1,552,174
Other services and charges	-	7,289	-	-	-	-	277	423,345
Capital outlay	-	-	-	-	-	-	-	379,543
Other disbursements	11,533	-	-	-	-	-	-	-
Total disbursements	<u>11,533</u>	<u>110,791</u>	<u>-</u>	<u>-</u>	<u>19,729</u>	<u>171,588</u>	<u>277</u>	<u>4,041,177</u>
Excess (deficiency) of receipts over disbursements	<u>5,616</u>	<u>16,993</u>	<u>1,685</u>	<u>17,538</u>	<u>13,411</u>	<u>6,242</u>	<u>13,204</u>	<u>(146,525)</u>
Cash and investments - ending	<u>\$ 20,910</u>	<u>\$ 51,546</u>	<u>\$ 56,486</u>	<u>\$ 454,067</u>	<u>\$ 107,828</u>	<u>\$ 176,592</u>	<u>\$ 85,518</u>	<u>\$ 1,864,305</u>

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

	Park Non Reverting Operating	Rainy Day Fund	2015 Reassessment	Recorder Perpetuation	Sex & Violent Offender Fund	Supplemental Public Defender	Surplus Tax	Surveyor Perpetuation
Cash and investments - beginning	\$ 160,416	\$ 737,106	\$ 110,639	\$ 86,916	\$ 10,911	\$ 71,460	\$ 39,356	\$ 28,742
Receipts:								
Taxes	-	-	189,056	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	13,858	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	128,307	-	-	25,133	1,855	-	-	4,600
Other receipts	1,166	-	-	-	1,679	9,717	7	-
Total receipts	129,473	-	202,914	25,133	3,534	9,717	7	4,600
Disbursements:								
Personal services	-	-	3,708	-	-	-	-	-
Supplies	185,437	-	820	-	-	-	-	-
Other services and charges	-	-	158,676	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	53,325	2,594	-	13,708	-
Total disbursements	185,437	-	163,204	53,325	2,594	-	13,708	-
Excess (deficiency) of receipts over disbursements	(55,964)	-	39,710	(28,192)	940	9,717	(13,701)	4,600
Cash and investments - ending	\$ 104,452	\$ 737,106	\$ 150,349	\$ 58,724	\$ 11,851	\$ 81,177	\$ 25,655	\$ 33,342

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

	Tax Sale Redemption	2008 Tax Sale Surplus	IN Local Health Dept Trust Fund	Vehicle Inspection	CASA Court App Sp Advocate	Park & Recreation	SC Statewide 911	Adult Probation Services
Cash and investments - beginning	\$ 41,152	\$ 81,016	\$ 117,713	\$ 8,256	\$ 1	\$ 570,643	\$ 600,082	\$ 26,236
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	16,889	-	-	1,483,960	-	-
Fines and forfeits	-	-	-	-	-	-	466,339	25,072
Other receipts	44,528	-	-	-	-	3,175	450	30,100
Total receipts	44,528	-	16,889	-	-	1,487,135	466,789	55,172
Disbursements:								
Personal services	-	-	-	-	-	588,044	302,250	10,746
Supplies	-	-	-	-	-	58,375	257	4,956
Other services and charges	-	-	-	-	-	311,879	92,930	7,595
Capital outlay	-	-	-	-	-	331,871	235,348	2,554
Other disbursements	56,583	-	-	-	-	6,175	-	-
Total disbursements	56,583	-	-	-	-	1,296,344	630,785	25,851
Excess (deficiency) of receipts over disbursements	(12,055)	-	16,889	-	-	190,791	(163,996)	29,321
Cash and investments - ending	\$ 29,097	\$ 81,016	\$ 134,602	\$ 8,256	\$ 1	\$ 761,434	\$ 436,086	\$ 55,557

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

	Juvenile Probation Service	County User Fee	Extension Relocation Donation	300 North TIF Area Allocation	Payroll	Police Pension Trust Fund	Settlement Fund	Wheel Tax
Cash and investments - beginning	\$ 9,396	\$ 27,000	\$ 200	\$ 38,908	\$ 52,122	\$ 20,268	\$ -	\$ (4,031)
Receipts:								
Taxes	-	-	-	87,904	17,779	-	22,484,278	97,047
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	999	-	-	-
Fines and forfeits	1,491	600	-	-	-	24,694	-	-
Other receipts	85	-	-	155,804	1,415,394	-	-	-
Total receipts	1,576	600	-	243,708	1,434,172	24,694	22,484,278	97,047
Disbursements:								
Personal services	-	-	-	-	636,993	-	-	-
Supplies	675	-	-	-	-	-	-	-
Other services and charges	817	-	-	-	7,627	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	742,046	17,092	22,484,278	93,016
Total disbursements	1,492	-	-	-	1,386,666	17,092	22,484,278	93,016
Excess (deficiency) of receipts over disbursements	84	600	-	243,708	47,506	7,602	-	4,031
Cash and investments - ending	\$ 9,480	\$ 27,600	\$ 200	\$ 282,616	\$ 99,628	\$ 27,870	\$ -	\$ -

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

	Surtax	Commercial Vehicle Excise CVET	Financial Institution	Homestead Credit Rebate	State Fines & Forfeitures	Infraction Judgement	Overweight Vehicle Fines	Special Death Benefit
Cash and investments - beginning	\$ (2,304)	\$ -	\$ -	\$ 53	\$ 5,746	\$ 1,850	\$ 500	\$ 65
Receipts:								
Taxes	333,054	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	55,213	66,918	-	-	-	-	-
Charges for services	-	55,228	70,035	-	-	-	-	-
Fines and forfeits	-	-	-	-	8,942	18,600	1,442	1,030
Other receipts	-	-	-	-	-	-	-	-
Total receipts	333,054	110,441	136,953	-	8,942	18,600	1,442	1,030
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	330,750	110,441	136,953	-	4,832	17,758	1,942	820
Total disbursements	330,750	110,441	136,953	-	4,832	17,758	1,942	820
Excess (deficiency) of receipts over disbursements	2,304	-	-	-	4,110	842	(500)	210
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 53	\$ 9,856	\$ 2,692	\$ -	\$ 275

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

	Sales Disclosure - State Share	Coroner's Continuing Edu. Fee	Mortgage Recording Fee	State Sex & Violent Settlement	Child Restraint Fine	Inheritance Tax	Education Plate	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 345	\$ 144	\$ 126	\$ -	\$ -	\$ 10	\$ 188	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	287
Charges for services	-	-	-	-	-	-	169	126,925
Fines and forfeits	2,393	1,966	1,470	-	135	-	-	-
Other receipts	-	-	-	187	-	-	-	-
Total receipts	2,393	1,966	1,470	187	135	-	169	127,212
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,423	1,954	1,310	116	135	-	225	126,925
Total disbursements	2,423	1,954	1,310	116	135	-	225	126,925
Excess (deficiency) of receipts over disbursements	(30)	12	160	71	-	-	(56)	287
Cash and investments - ending	\$ 315	\$ 156	\$ 286	\$ 71	\$ -	\$ 10	\$ 132	\$ 287

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

	Cedit Distribution	93.563 ARRA Prosecutor IV-D Incentive	93.563 County IV-D Incentive	93.563 Prosecu IV-D Prior10/99	93.563 Prosec. IV-D POST 10/99	93.563 Clerk IV-D POST 10/99	20.602 Operation Pull Over	Probation Administration Fee
Cash and investments - beginning	\$ -	\$ 793	\$ 53,873	\$ 9,842	\$ 104,145	\$ 12,427	\$ 137	\$ 79,852
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	990,682	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	14,186
Other receipts	90,062	-	17,282	-	29,948	15,496	-	60
Total receipts	1,080,744	-	17,282	-	29,948	15,496	-	14,246
Disbursements:								
Personal services	-	-	5,693	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,080,744	-	-	-	9,067	8,600	-	30,000
Total disbursements	1,080,744	-	5,693	-	9,067	8,600	-	30,000
Excess (deficiency) of receipts over disbursements	-	-	11,589	-	20,881	6,896	-	(15,754)
Cash and investments - ending	\$ -	\$ 793	\$ 65,462	\$ 9,842	\$ 125,026	\$ 19,323	\$ 137	\$ 64,098

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

	Commissioners Deed Sale	Commissioner Cert Sale 2012	Pre-Trial Diversion	Jury Fees	Sullivan Nuisance Liens & Fees	Law Enforcement Continue Ed	User fee	Utilities Fee - Mines
Cash and investments - beginning	\$ 30,414	\$ 15,926	\$ 16,406	\$ 29,009	\$ 651	\$ 2,225	\$ 68,129	\$ 294,286
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	10,810	2,688	-	-	3,523	-
Other receipts	-	-	-	-	-	-	-	84,670
Total receipts	-	-	10,810	2,688	-	-	3,523	84,670
Disbursements:								
Personal services	-	-	3,230	6,251	-	-	-	-
Supplies	-	-	1,604	-	-	-	-	-
Other services and charges	-	-	6,933	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	500	-	-	-	-	3,312	-
Total disbursements	-	500	11,767	6,251	-	-	3,312	-
Excess (deficiency) of receipts over disbursements	-	(500)	(957)	(3,563)	-	-	211	84,670
Cash and investments - ending	\$ 30,414	\$ 15,426	\$ 15,449	\$ 25,446	\$ 651	\$ 2,225	\$ 68,340	\$ 378,956

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

	Utility Easement Fee	Aviation Donation	Veteran Van Donation	Ambulance Donation fund	Cemetery Commiss. Donation Fund	Park & Lake Donation	Sheriff Donation Fund	Allocation Fund
Cash and investments - beginning	\$ 5,077	\$ 1,773	\$ 266	\$ 3,308	\$ 50	\$ 4,620	\$ 1,679	\$ 321,083
Receipts:								
Taxes	-	-	-	-	-	-	-	58,390
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	13,820	16,618	13,823	-	24,074	1,598	-
Total receipts	-	13,820	16,618	13,823	-	24,074	1,598	58,390
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	1,422	14,256	-	-	24,170	-	267,191
Total disbursements	-	1,422	14,256	-	-	24,170	-	267,191
Excess (deficiency) of receipts over disbursements	-	12,398	2,362	13,823	-	(96)	1,598	(208,801)
Cash and investments - ending	\$ 5,077	\$ 14,171	\$ 2,628	\$ 17,131	\$ 50	\$ 4,524	\$ 3,277	\$ 112,282

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

	Common School	Infraction Deferral	2015 Tax Sale Oct. 6 2015	2014 Tax Sale Oct 8 2014	2016 Tax Sale - 10/11/2016	2017 Tax Sale 9/28/17-9/27/18	2011 Tax Sale Surplus	Redevelopment Commission
Cash and investments - beginning	\$ 3,008	\$ 33,208	\$ 102,184	\$ 3,348	\$ -	\$ -	\$ 18,924	\$ 3,207
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	40,174	-	-	-	-	-	-
Other receipts	-	9,256	-	-	191,947	-	-	-
Total receipts	-	49,430	-	-	191,947	-	-	-
Disbursements:								
Personal services	-	31,266	-	-	-	-	-	-
Supplies	-	1,215	-	-	-	-	-	-
Other services and charges	-	1,734	-	-	-	-	-	1,004
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	71,106	10,741	9,129	-	-	-
Total disbursements	-	34,215	71,106	10,741	9,129	-	-	1,004
Excess (deficiency) of receipts over disbursements	-	15,215	(71,106)	(10,741)	182,818	-	-	(1,004)
Cash and investments - ending	\$ 3,008	\$ 48,423	\$ 31,078	\$ (7,393)	\$ 182,818	\$ -	\$ 18,924	\$ 2,203

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

	Comm. Certif. Tax Sale 6-2016	Law Enforcement Fund	Highway 54	16,575 VOCA Victims Assist. Fund	Transportation	Co. Comm. EMA -Radio Fund	ADR	Elected Official Training DOT
Cash and investments - beginning	\$ -	\$ 86,941	\$ 953,554	\$ (10,485)	\$ 4,380	\$ 27,125	\$ 8,889	\$ 8,437
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	30,072	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	10,200	538	34,199	-	-	-	-	-
Total receipts	10,200	538	34,199	30,072	-	-	-	-
Disbursements:								
Personal services	-	-	-	29,281	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	10,200	2,412	272,735	-	-	-	1,015	-
Total disbursements	10,200	2,412	272,735	29,281	-	-	1,015	-
Excess (deficiency) of receipts over disbursements	-	(1,874)	(238,536)	791	-	-	(1,015)	-
Cash and investments - ending	\$ -	\$ 85,067	\$ 715,018	\$ (9,694)	\$ 4,380	\$ 27,125	\$ 7,874	\$ 8,437

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

	Aviation Construction	U.S. Specialty Ins. Co. Fund	Aviation NonReverting ramp fee	Inmate Housing	Health Benefits	Circuit Court Bail Bond	LOIT 2016 Special Distribution	LIT Economic Development (EDIT)
Cash and investments - beginning	\$ 9,841	\$ 641	\$ 2,601	\$ 12,799	\$ 2,071,312	\$ 10,865	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	2,791	-	-
Other receipts	201,226	-	7,570	91,055	3,093,655	-	351,049	-
Total receipts	201,226	-	7,570	91,055	3,093,655	2,791	351,049	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	22,593	-	-	-	-
Capital outlay	-	-	-	80,945	-	-	-	-
Other disbursements	191,004	-	-	-	3,028,385	-	151,372	-
Total disbursements	191,004	-	-	103,538	3,028,385	-	151,372	-
Excess (deficiency) of receipts over disbursements	10,222	-	7,570	(12,483)	65,270	2,791	199,677	-
Cash and investments - ending	\$ 20,063	\$ 641	\$ 10,171	\$ 316	\$ 2,136,582	\$ 13,656	\$ 199,677	\$ -

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

	Sale of County Owned Property	Regional Service Council Fund	Family Court Project Grant	SC Drug & Alcohol Edu. Fund	Grant Com Emer Man Planning	Com Emer Response Team Sub	Election Non Reverting Sec 102	97.042 Grant Homeland Security
Cash and investments - beginning	\$ 25,162	\$ (799)	\$ (396)	\$ 275	\$ 1,016	\$ 2,531	\$ 1,194	\$ 46,905
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	40,046
Total receipts	-	-	-	-	-	-	-	40,046
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	22,099
Total disbursements	-	-	-	-	-	-	-	22,099
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	17,947
Cash and investments - ending	\$ 25,162	\$ (799)	\$ (396)	\$ 275	\$ 1,016	\$ 2,531	\$ 1,194	\$ 64,852

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

	Grant Energy Area 2 (Round 1)	Grant-Juvenile Alcohol est 4/14	Shoreline Erosion Grant - Park	Grant - Sheriff - Car Cameras	Paxton Water Corp- IOCRA Grant	Aviation Rotary	Drug Interdiction Fund	Grant-Paxton Water Improvement
Cash and investments - beginning	\$ 3,315	\$ 673	\$ -	\$ -	\$ -	\$ 55,308	\$ 6,137	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	95,133	-	-
Fines and forfeits	-	-	-	-	-	-	3,392	-
Other receipts	-	-	16,003	23,440	-	-	-	30,000
Total receipts	-	-	16,003	23,440	-	95,133	3,392	30,000
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	16,003	23,440	-	99,316	1,598	30,000
Total disbursements	-	-	16,003	23,440	-	99,316	1,598	30,000
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(4,183)	1,794	-
Cash and investments - ending	\$ 3,315	\$ 673	\$ -	\$ -	\$ -	\$ 51,125	\$ 7,931	\$ -

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

	Grant Methamphetamine Mini	Grant Pandemic Assessment	93.074 Grant BioTerr Prep/Res	Sullivan Co Community Foundation	Grant Indiana Youth Avaiton	Community Corrections - Grant	Comm. Corr. Project Income	Comm. Corr. - CTP
Cash and investments - beginning	\$ 1,496	\$ 1,889	\$ 14,765	\$ 365	\$ 1,500	\$ (45,377)	\$ 12,755	\$ 27,660
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	2,380
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	15,925	-	-	252,754	126,871	10,894
Total receipts	-	-	15,925	-	-	252,754	126,871	13,274
Disbursements:								
Personal services	-	-	-	-	-	128,027	64,341	-
Supplies	-	-	-	-	-	35,893	22,315	235
Other services and charges	-	-	-	-	-	8,380	6,816	-
Capital outlay	-	-	-	-	-	10,074	17,118	-
Other disbursements	-	-	30,690	-	-	12,573	11,934	7,628
Total disbursements	-	-	30,690	-	-	194,947	122,524	7,863
Excess (deficiency) of receipts over disbursements	-	-	(14,765)	-	-	57,807	4,347	5,411
Cash and investments - ending	\$ 1,496	\$ 1,889	\$ -	\$ 365	\$ 1,500	\$ 12,430	\$ 17,102	\$ 33,071

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

	Community Corr. Grant Even Yrs	Comm. Corr. & Probation Grant	Probation 106	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 15,220,514
Receipts:				
Taxes	-	-	-	29,949,720
Licenses and permits	-	-	-	1,073
Intergovernmental	-	-	-	5,447,137
Charges for services	-	-	-	3,679,053
Fines and forfeits	-	-	-	1,357,720
Other receipts	-	-	-	9,248,593
Total receipts	-	-	-	49,683,296
Disbursements:				
Personal services	-	-	-	9,354,941
Supplies	-	-	-	3,129,516
Other services and charges	-	-	-	2,645,675
Capital outlay	-	-	-	1,309,773
Other disbursements	-	-	-	32,515,979
Total disbursements	-	-	-	48,955,884
Excess (deficiency) of receipts over disbursements	-	-	-	727,412
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 15,947,926

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

	After Settlement Collection	Sheriff Dept Inmate Trust Fund	Clerk Trust	Clerk Support	Clerk Civil Case D109M1189	Sheriff Dept. Jail Commissary	Prosecutors Law Enforcement Fund	General
Cash and investments - beginning	\$ 468,331	\$ 9,078	\$ 195,373	\$ 2,695	\$ 121,795	\$ 553	\$ 4,406	\$ 2,782,609
Receipts:								
Taxes	-	-	-	-	-	-	-	5,964,047
Licenses and permits	-	-	-	-	-	-	-	578
Intergovernmental	-	-	-	-	-	-	-	447,974
Charges for services	-	-	-	-	-	-	-	150,499
Fines and forfeits	-	-	-	358,928	-	-	-	160,179
Other receipts	705,155	157,390	2,059,994	-	1,621	182,281	-	526,923
Total receipts	705,155	157,390	2,059,994	358,928	1,621	182,281	-	7,250,200
Disbursements:								
Personal services	-	-	-	-	-	-	-	4,968,638
Supplies	-	-	-	-	-	-	-	534,846
Other services and charges	-	-	-	-	-	-	-	1,335,819
Capital outlay	-	-	-	-	-	-	-	42,578
Other disbursements	468,332	152,598	2,019,884	359,810	123,416	150,268	-	101,562
Total disbursements	468,332	152,598	2,019,884	359,810	123,416	150,268	-	6,983,443
Excess (deficiency) of receipts over disbursements	236,823	4,792	40,110	(882)	(121,795)	32,013	-	266,757
Cash and investments - ending	\$ 705,154	\$ 13,870	\$ 235,483	\$ 1,813	\$ -	\$ 32,566	\$ 4,406	\$ 3,049,366

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

	Accident Report	Aviation	Superior Court Bail Bond	LIT - Economic Development	City & Town Court Costs	Clerk Record Perpetuation	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 2,830	\$ 98,542	\$ 33,787	\$ 539,245	\$ 29,390	\$ 26,208	\$ 8,271	\$ 15,869
Receipts:								
Taxes	-	69,470	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	5,226	-	646,029	-	-	-	-
Charges for services	150	43,627	-	-	-	-	-	-
Fines and forfeits	-	-	6,490	-	17,396	10,576	-	-
Other receipts	-	90	-	61,045	-	-	-	-
Total receipts	<u>150</u>	<u>118,413</u>	<u>6,490</u>	<u>707,074</u>	<u>17,396</u>	<u>10,576</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	-	58,833	-	20,450	-	-	-	-
Supplies	-	2,182	-	413,104	-	-	-	-
Other services and charges	-	70,260	-	57,897	-	3,040	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	415	-	89	129,221	-	-	477	-
Total disbursements	<u>415</u>	<u>131,275</u>	<u>89</u>	<u>620,672</u>	<u>-</u>	<u>3,040</u>	<u>477</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(265)</u>	<u>(12,862)</u>	<u>6,401</u>	<u>86,402</u>	<u>17,396</u>	<u>7,536</u>	<u>(477)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,565</u>	<u>\$ 85,680</u>	<u>\$ 40,188</u>	<u>\$ 625,647</u>	<u>\$ 46,786</u>	<u>\$ 33,744</u>	<u>\$ 7,794</u>	<u>\$ 15,869</u>

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

	Tourism	Sales Disclosure - County Share	20.205 Cumulative Bridge	Corp. Cum'l. Capital Development	Drug Free Community	Ambulance	LEPC/Emerg. Plan./Right to Know	Enhanced Access - Recorder
Cash and investments - beginning	\$ 154,419	\$ 15,201	\$ 360,720	\$ 718	\$ 16,269	\$ 356,169	\$ 8,329	\$ 5,801
Receipts:								
Taxes	53,341	-	361,036	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	27,157	-	-	-	-	-
Charges for services	-	2,555	59,996	-	-	719,755	-	-
Fines and forfeits	-	-	-	-	11,080	-	-	-
Other receipts	52,193	-	1,127	-	-	61,127	-	-
Total receipts	<u>105,534</u>	<u>2,555</u>	<u>449,316</u>	<u>-</u>	<u>11,080</u>	<u>780,882</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	4,964	-	57,767	-	-	660,698	-	-
Supplies	409	-	305,775	-	-	99,820	-	-
Other services and charges	46,212	-	-	-	-	63,353	-	-
Capital outlay	-	-	113,721	-	-	264	-	-
Other disbursements	50,000	3,710	-	-	9,146	167,509	3,958	-
Total disbursements	<u>101,585</u>	<u>3,710</u>	<u>477,263</u>	<u>-</u>	<u>9,146</u>	<u>991,644</u>	<u>3,958</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,949</u>	<u>(1,155)</u>	<u>(27,947)</u>	<u>-</u>	<u>1,934</u>	<u>(210,762)</u>	<u>(3,958)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 158,368</u>	<u>\$ 14,046</u>	<u>\$ 332,773</u>	<u>\$ 718</u>	<u>\$ 18,203</u>	<u>\$ 145,407</u>	<u>\$ 4,371</u>	<u>\$ 5,801</u>

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

	Firearm's Training	Health	County ID Protection Fund	Landfill Post Closure Trust	Local Health Maintenance	Local Road & Street	County Misdemeanant	Highway
Cash and investments - beginning	\$ 20,910	\$ 51,546	\$ 56,486	\$ 454,067	\$ 107,828	\$ 176,592	\$ 85,518	\$ 1,864,305
Receipts:								
Taxes	-	90,522	-	-	-	-	-	358,254
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	6,809	-	-	-	16,823	-	3,168,397
Charges for services	-	20,127	-	-	33,139	-	-	5,000
Fines and forfeits	7,565	-	2,567	-	-	-	-	-
Other receipts	-	1,173	-	15,369	-	208,819	13,481	765,274
Total receipts	7,565	118,631	2,567	15,369	33,139	225,642	13,481	4,296,925
Disbursements:								
Personal services	-	106,141	-	-	26,476	-	-	1,731,535
Supplies	-	11,740	-	-	-	196,241	-	2,090,648
Other services and charges	-	6,830	-	-	-	-	-	511,765
Capital outlay	-	-	-	-	-	-	-	476,782
Other disbursements	14,076	-	-	-	5,000	-	-	-
Total disbursements	14,076	124,711	-	-	31,476	196,241	-	4,810,730
Excess (deficiency) of receipts over disbursements	(6,511)	(6,080)	2,567	15,369	1,663	29,401	13,481	(513,805)
Cash and investments - ending	\$ 14,399	\$ 45,466	\$ 59,053	\$ 469,436	\$ 109,491	\$ 205,993	\$ 98,999	\$ 1,350,500

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

	Park Non Reverting Operating	Rainy Day Fund	2015 Reassessment	Recorder Perpetuation	Sex & Violent Offender Fund	Supplemental Public Defender	Surplus Tax	Surveyor Perpetuation
Cash and investments - beginning	\$ 104,452	\$ 737,106	\$ 150,349	\$ 58,724	\$ 11,851	\$ 81,177	\$ 25,655	\$ 33,342
Receipts:								
Taxes	-	-	192,622	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	14,489	-	-	-	-	-
Charges for services	543	-	-	-	-	-	-	-
Fines and forfeits	274,559	-	-	55,802	940	-	-	10,765
Other receipts	-	-	-	-	-	36,957	78	-
Total receipts	<u>275,102</u>	<u>-</u>	<u>207,111</u>	<u>55,802</u>	<u>940</u>	<u>36,957</u>	<u>78</u>	<u>10,765</u>
Disbursements:								
Personal services	-	-	3,644	-	-	-	-	-
Supplies	42,934	-	337	-	-	-	-	-
Other services and charges	-	-	106,974	-	-	-	-	17,500
Capital outlay	34,213	-	-	-	-	-	-	-
Other disbursements	220	5,000	-	58,104	302	-	20,536	-
Total disbursements	<u>77,367</u>	<u>5,000</u>	<u>110,955</u>	<u>58,104</u>	<u>302</u>	<u>-</u>	<u>20,536</u>	<u>17,500</u>
Excess (deficiency) of receipts over disbursements	<u>197,735</u>	<u>(5,000)</u>	<u>96,156</u>	<u>(2,302)</u>	<u>638</u>	<u>36,957</u>	<u>(20,458)</u>	<u>(6,735)</u>
Cash and investments - ending	<u>\$ 302,187</u>	<u>\$ 732,106</u>	<u>\$ 246,505</u>	<u>\$ 56,422</u>	<u>\$ 12,489</u>	<u>\$ 118,134</u>	<u>\$ 5,197</u>	<u>\$ 26,607</u>

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

	Tax Sale Redemption	2008 Tax Sale Surplus	IN Local Health Dept Trust Fund	Vehicle Inspection	CASA Court App Sp Advocate	Park & Recreation	SC Statewide 911	Adult Probation Services
Cash and investments - beginning	\$ 29,097	\$ 81,016	\$ 134,602	\$ 8,256	\$ 1	\$ 761,434	\$ 436,086	\$ 55,557
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	16,889	-	-	950,178	-	-
Fines and forfeits	-	-	-	-	-	-	340,063	21,161
Other receipts	69,028	-	-	-	-	50,388	1,218	889
Total receipts	69,028	-	16,889	-	-	1,000,566	341,281	22,050
Disbursements:								
Personal services	-	-	8,486	-	-	619,165	183,433	-
Supplies	-	-	-	-	-	63,441	26	7,973
Other services and charges	-	-	-	-	-	315,625	101,050	9,713
Capital outlay	-	-	2,599	-	-	93,448	69,983	(100)
Other disbursements	77,851	81,016	-	-	-	745	-	-
Total disbursements	77,851	81,016	11,085	-	-	1,092,424	354,492	17,586
Excess (deficiency) of receipts over disbursements	(8,823)	(81,016)	5,804	-	-	(91,858)	(13,211)	4,464
Cash and investments - ending	\$ 20,274	\$ -	\$ 140,406	\$ 8,256	\$ 1	\$ 669,576	\$ 422,875	\$ 60,021

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

	Juvenile Probation Service	County User Fee	Extension Relocation Donation	300 North TIF Area Allocation	Payroll	Police Pension Trust Fund	Settlement Fund	Wheel Tax
Cash and investments - beginning	\$ 9,480	\$ 27,600	\$ 200	\$ 282,616	\$ 99,628	\$ 27,870	\$ -	\$ -
Receipts:								
Taxes	-	-	-	90,862	20,989	-	23,081,670	97,093
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	1,206	-	-	-	-	30,277	-	-
Other receipts	-	-	-	-	1,497,893	-	-	-
Total receipts	<u>1,206</u>	<u>-</u>	<u>-</u>	<u>90,862</u>	<u>1,518,882</u>	<u>30,277</u>	<u>23,081,670</u>	<u>97,093</u>
Disbursements:								
Personal services	-	-	-	-	662,101	-	-	-
Supplies	1,603	-	-	-	-	-	-	-
Other services and charges	2,560	-	-	-	2,706	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	97,964	838,882	21,242	23,081,670	97,093
Total disbursements	<u>4,163</u>	<u>-</u>	<u>-</u>	<u>97,964</u>	<u>1,503,689</u>	<u>21,242</u>	<u>23,081,670</u>	<u>97,093</u>
Excess (deficiency) of receipts over disbursements	<u>(2,957)</u>	<u>-</u>	<u>-</u>	<u>(7,102)</u>	<u>15,193</u>	<u>9,035</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,523</u>	<u>\$ 27,600</u>	<u>\$ 200</u>	<u>\$ 275,514</u>	<u>\$ 114,821</u>	<u>\$ 36,905</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>Surtax</u>	<u>Commercial Vehicle Excise CVET</u>	<u>Financial Institution</u>	<u>Homestead Credit Rebate</u>	<u>State Fines & Forfeitures</u>	<u>Infraction Judgement</u>	<u>Overweight Vehicle Fines</u>	<u>Special Death Benefit</u>
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 53	\$ 9,856	\$ 2,692	\$ -	\$ 275
Receipts:								
Taxes	330,944	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	107,080	123,233	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	7,607	19,814	1,292	915
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>330,944</u>	<u>107,080</u>	<u>123,233</u>	<u>-</u>	<u>7,607</u>	<u>19,814</u>	<u>1,292</u>	<u>915</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	330,944	107,080	123,233	-	4,703	20,316	1,105	1,065
Total disbursements	<u>330,944</u>	<u>107,080</u>	<u>123,233</u>	<u>-</u>	<u>4,703</u>	<u>20,316</u>	<u>1,105</u>	<u>1,065</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	2,904	(502)	187	(150)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53</u>	<u>\$ 12,760</u>	<u>\$ 2,190</u>	<u>\$ 187</u>	<u>\$ 125</u>

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

	Sales Disclosure - State Share	Coroner's Continuing Edu. Fee	Mortgage Recording Fee	State Sex & Violent Settlement	Child Restraint Fine	Inheritance Tax	Education Plate	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 315	\$ 156	\$ 286	\$ 71	\$ -	\$ 10	\$ 132	\$ 287
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	126,925
Charges for services	-	-	-	-	-	-	131	292
Fines and forfeits	2,500	1,650	1,580	25	100	-	-	-
Other receipts	-	-	-	72	-	-	-	-
Total receipts	<u>2,500</u>	<u>1,650</u>	<u>1,580</u>	<u>97</u>	<u>100</u>	<u>-</u>	<u>131</u>	<u>127,217</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,610	1,806	1,728	210	100	-	169	127,217
Total disbursements	<u>2,610</u>	<u>1,806</u>	<u>1,728</u>	<u>210</u>	<u>100</u>	<u>-</u>	<u>169</u>	<u>127,217</u>
Excess (deficiency) of receipts over disbursements	<u>(110)</u>	<u>(156)</u>	<u>(148)</u>	<u>(113)</u>	<u>-</u>	<u>-</u>	<u>(38)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 205</u>	<u>\$ -</u>	<u>\$ 138</u>	<u>\$ (42)</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 94</u>	<u>\$ 287</u>

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

	Credit Distribution	93.563 ARRA Prosecutor IV-D Incentive	93.563 County IV-D Incentive	93.563 Prosecu IV-D Prior10/99	93.563 Prosec. IV-D POST 10/99	93.563 Clerk IV-D POST 10/99	20.602 Operation Pull Over	Probation Administration Fee
Cash and investments - beginning	\$ -	\$ 793	\$ 65,462	\$ 9,842	\$ 125,026	\$ 19,323	\$ 137	\$ 64,098
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	11,428
Other receipts	-	-	20	-	8,607	901	-	-
Total receipts	-	-	20	-	8,607	901	-	11,428
Disbursements:								
Personal services	-	-	29,397	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	9,842	2,162	6,042	-	100
Total disbursements	-	-	29,397	9,842	2,162	6,042	-	100
Excess (deficiency) of receipts over disbursements	-	-	(29,377)	(9,842)	6,445	(5,141)	-	11,328
Cash and investments - ending	\$ -	\$ 793	\$ 36,085	\$ -	\$ 131,471	\$ 14,182	\$ 137	\$ 75,426

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

	Commissioners Deed Sale	Commissioner Cert Sale 2012	Pre-Trial Diversion	Jury Fees	Sullivan Nuisance Liens & Fees	Law Enforcement Continue Ed	User fee	Utilities Fee - Mines
Cash and investments - beginning	\$ 30,414	\$ 15,426	\$ 15,449	\$ 25,446	\$ 651	\$ 2,225	\$ 68,340	\$ 378,956
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	11,846	2,594	-	-	3,543	-
Other receipts	-	2,200	-	-	-	-	-	77,866
Total receipts	-	2,200	11,846	2,594	-	-	3,543	77,866
Disbursements:								
Personal services	-	-	3,229	1,213	-	-	-	-
Supplies	-	-	1,919	-	-	-	-	-
Other services and charges	-	-	5,554	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	17,626	-	-	-	-	968	-
Total disbursements	-	17,626	10,702	1,213	-	-	968	-
Excess (deficiency) of receipts over disbursements	-	(15,426)	1,144	1,381	-	-	2,575	77,866
Cash and investments - ending	\$ 30,414	\$ -	\$ 16,593	\$ 26,827	\$ 651	\$ 2,225	\$ 70,915	\$ 456,822

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

	Utility Easement Fee	Aviation Donation	Veteran Van Donation	Ambulance Donation fund	Cemetery Commiss. Donation Fund	Park & Lake Donation	Sheriff Donation Fund	Allocation Fund
Cash and investments - beginning	\$ 5,077	\$ 14,171	\$ 2,628	\$ 17,131	\$ 50	\$ 4,524	\$ 3,277	\$ 112,282
Receipts:								
Taxes	-	-	-	-	-	-	-	56,443
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	(10,163)	-	50	-	49,475	7,195	-
Total receipts	-	(10,163)	-	50	-	49,475	7,195	56,443
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	1,316	-	8,329	-	-	-	-
Total disbursements	-	1,316	-	8,329	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(11,479)	-	(8,279)	-	49,475	7,195	56,443
Cash and investments - ending	\$ 5,077	\$ 2,692	\$ 2,628	\$ 8,852	\$ 50	\$ 53,999	\$ 10,472	\$ 168,725

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

	Common School	Infraction Deferral	2015 Tax Sale Oct. 6 2015	2014 Tax Sale Oct 8 2014	2016 Tax Sale - 10/11/2016	2017 Tax Sale 9/28/17-9/27/18	2011 Tax Sale Surplus	Redevelopment Commission
Cash and investments - beginning	\$ 3,008	\$ 48,423	\$ 31,078	\$ (7,393)	\$ 182,818	\$ -	\$ 18,924	\$ 2,203
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	35,563	-	-	-	-	-	-
Other receipts	5,600	5,442	-	-	6,665	192,038	-	-
Total receipts	5,600	41,005	-	-	6,665	192,038	-	-
Disbursements:								
Personal services	-	33,164	-	-	-	-	-	-
Supplies	-	646	-	-	-	-	-	-
Other services and charges	-	5,291	-	-	-	-	-	1,005
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	5,600	-	17,332	-	141,838	69,235	18,924	-
Total disbursements	5,600	39,101	17,332	-	141,838	69,235	18,924	1,005
Excess (deficiency) of receipts over disbursements	-	1,904	(17,332)	-	(135,173)	122,803	(18,924)	(1,005)
Cash and investments - ending	\$ 3,008	\$ 50,327	\$ 13,746	\$ (7,393)	\$ 47,645	\$ 122,803	\$ -	\$ 1,198

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

	Comm. Certif. Tax Sale 6-2016	Law Enforcement Fund	Highway 54	16.575 VOCA Victims Assist. Fund	Transportation	Co. Comm. EMA -Radio Fund	ADR	Elected Official Training DOT
Cash and investments - beginning	\$ -	\$ 85,067	\$ 715,018	\$ (9,694)	\$ 4,380	\$ 27,125	\$ 7,874	\$ 8,437
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	29,280	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	2,660	12,298	-	-	-	4,150	-
Total receipts	-	2,660	12,298	29,280	-	-	4,150	-
Disbursements:								
Personal services	-	-	-	29,281	-	-	300	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	10,570	41,404	-	-	-	6,217	192
Total disbursements	-	10,570	41,404	29,281	-	-	6,517	192
Excess (deficiency) of receipts over disbursements	-	(7,910)	(29,106)	(1)	-	-	(2,367)	(192)
Cash and investments - ending	\$ -	\$ 77,157	\$ 685,912	\$ (9,695)	\$ 4,380	\$ 27,125	\$ 5,507	\$ 8,245

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

	Aviation Construction	U.S. Specialty Ins. Co. Fund	Aviation NonReverting ramp fee	Inmate Housing	Health Benefits	Circuit Court Bail Bond	LOIT 2016 Special Distribution	LIT Economic Development (EDIT)
Cash and investments - beginning	\$ 20,063	\$ 641	\$ 10,171	\$ 316	\$ 2,136,582	\$ 13,656	\$ 199,677	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	946,478
Charges for services	18,641	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	1,891	-	-
Other receipts	16,849	-	6,760	72,865	2,834,896	-	-	189,296
Total receipts	35,490	-	6,760	72,865	2,834,896	1,891	-	1,135,774
Disbursements:								
Personal services	-	-	-	-	2,598	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	570	-	-	-	-
Other disbursements	72,013	-	11,550	24,332	2,633,627	5,330	-	1,135,774
Total disbursements	72,013	-	11,550	24,902	2,636,225	5,330	-	1,135,774
Excess (deficiency) of receipts over disbursements	(36,523)	-	(4,790)	47,963	198,671	(3,439)	-	-
Cash and investments - ending	\$ (16,460)	\$ 641	\$ 5,381	\$ 48,279	\$ 2,335,253	\$ 10,217	\$ 199,677	\$ -

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

	Sale of County Owned Property	Regional Service Council Fund	Family Court Project Grant	SC Drug & Alcohol Edu. Fund	Grant Com Emer Man Planning	Com Emer Response Team Sub	Election Non Reverting Sec 102	97.042 Grant Homeland Security
Cash and investments - beginning	\$ 25,162	\$ (799)	\$ (396)	\$ 275	\$ 1,016	\$ 2,531	\$ 1,194	\$ 64,852
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	42,782
Total receipts	-	-	-	-	-	-	-	42,782
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	18,635
Total disbursements	-	-	-	-	-	-	-	18,635
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	24,147
Cash and investments - ending	\$ 25,162	\$ (799)	\$ (396)	\$ 275	\$ 1,016	\$ 2,531	\$ 1,194	\$ 88,999

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

	Grant Energy Area 2 (Round 1)	Grant-Juvenile Alcohol est 4/14	Shoreline Erosion Grant - Park	Grant - Sheriff - Car Cameras	Paxton Water Corp- IOCRA Grant	Aviation Rotary	Drug Interdiction Fund	Grant-Paxton Water Improvement
Cash and investments - beginning	\$ 3,315	\$ 673	\$ -	\$ -	\$ -	\$ 51,125	\$ 7,931	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	98,163	-	-
Fines and forfeits	-	-	-	-	-	-	3,636	-
Other receipts	-	-	-	-	325,714	10,925	-	-
Total receipts	-	-	-	-	325,714	109,088	3,636	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	325,714	69,345	3,500	-
Total disbursements	-	-	-	-	325,714	69,345	3,500	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	39,743	136	-
Cash and investments - ending	\$ 3,315	\$ 673	\$ -	\$ -	\$ -	\$ 90,868	\$ 8,067	\$ -

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

	Grant Methamphetamine Mini	Grant Pandemic Assessment	93.074 Grant BioTerra Prep/Res	Sullivan Co Community Foundation	Grant Indiana Youth Aviation	Community Corrections - Grant	Comm. Corr. Project Income	Comm. Corr. - CTP
Cash and investments - beginning	\$ 1,496	\$ 1,889	\$ -	\$ 365	\$ 1,500	\$ 12,430	\$ 17,102	\$ 33,071
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	13,354	-	-	41,470	95,025	(2,309)
Total receipts	-	-	13,354	-	-	41,470	95,025	(2,309)
Disbursements:								
Personal services	-	-	-	-	-	53,882	30,826	-
Supplies	-	-	-	-	-	-	9,503	-
Other services and charges	-	-	-	-	-	-	994	-
Capital outlay	-	-	-	-	-	-	26,472	-
Other disbursements	-	-	13,354	-	-	-	15,529	30,762
Total disbursements	-	-	13,354	-	-	53,882	83,324	30,762
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(12,412)	11,701	(33,071)
Cash and investments - ending	\$ 1,496	\$ 1,889	\$ -	\$ 365	\$ 1,500	\$ 18	\$ 28,803	\$ -

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

	Community Corr. Grant Even Yrs	Comm. Corr. & Probation Grant	Probation 106	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 15,947,926
Receipts:				
Taxes	-	-	-	30,767,293
Licenses and permits	-	-	-	578
Intergovernmental	-	-	-	5,636,620
Charges for services	-	-	-	2,148,965
Fines and forfeits	-	-	-	1,415,538
Other receipts	126,509	105,988	245	10,714,958
Total receipts	<u>126,509</u>	<u>105,988</u>	<u>245</u>	<u>50,683,952</u>
Disbursements:				
Personal services	-	50,544	-	9,346,765
Supplies	-	561	-	3,783,708
Other services and charges	-	-	-	2,664,148
Capital outlay	-	4,016	-	864,546
Other disbursements	131,910	36,375	-	33,747,829
Total disbursements	<u>131,910</u>	<u>91,496</u>	<u>-</u>	<u>50,406,996</u>
Excess (deficiency) of receipts over disbursements	<u>(5,401)</u>	<u>14,492</u>	<u>245</u>	<u>276,956</u>
Cash and investments - ending	<u>\$ (5,401)</u>	<u>\$ 14,492</u>	<u>\$ 245</u>	<u>\$ 16,224,882</u>

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

	After Settlement Collection	Sheriff Inmate Trust Fund	Sheriff Jail Commissary	Clerks Trust	Clerk Support	Prosecutors Law Enforcement Fund	General	Accident Report
Cash and investments - beginning	\$ 705,154	\$ 13,870	\$ 32,566	\$ 235,483	\$ 1,813	\$ 4,406	\$ 3,049,366	\$ 2,565
Receipts:								
Taxes	664,094	212,668	177,720	885,864	311,172	-	5,982,671	-
Licenses and permits	-	-	-	-	-	-	413	-
Intergovernmental receipts	-	-	-	-	-	-	474,546	-
Charges for services	-	-	-	-	-	-	90,975	20
Fines and forfeits	-	-	-	-	-	-	104,045	315
Other receipts	-	-	-	-	-	-	856,228	-
Total receipts	<u>664,094</u>	<u>212,668</u>	<u>177,720</u>	<u>885,864</u>	<u>311,172</u>	<u>-</u>	<u>7,508,878</u>	<u>335</u>
Disbursements:								
Personal services	-	-	-	-	-	-	4,934,601	-
Supplies	-	-	-	-	-	-	595,674	-
Other services and charges	-	-	-	-	-	-	1,430,241	-
Capital outlay	-	-	-	-	-	-	80,734	-
Other disbursements	<u>705,154</u>	<u>207,981</u>	<u>192,438</u>	<u>866,109</u>	<u>311,130</u>	<u>-</u>	<u>499,669</u>	<u>1,787</u>
Total disbursements	<u>705,154</u>	<u>207,981</u>	<u>192,438</u>	<u>866,109</u>	<u>311,130</u>	<u>-</u>	<u>7,540,919</u>	<u>1,787</u>
Excess (deficiency) of receipts over disbursements	<u>(41,060)</u>	<u>4,687</u>	<u>(14,718)</u>	<u>19,755</u>	<u>42</u>	<u>-</u>	<u>(32,041)</u>	<u>(1,452)</u>
Cash and investments - ending	<u>\$ 664,094</u>	<u>\$ 18,557</u>	<u>\$ 17,848</u>	<u>\$ 255,238</u>	<u>\$ 1,855</u>	<u>\$ 4,406</u>	<u>\$ 3,017,325</u>	<u>\$ 1,113</u>

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

	Aviation	Superior Court Bail Bond	LIT - Economic Development	City & Town Court Costs	Clerk Record Perpetuation	Congressional School Interest	Congressional School Principal	Tourism
Cash and investments - beginning	\$ 85,680	\$ 40,188	\$ 625,647	\$ 46,786	\$ 33,744	\$ 7,794	\$ 15,869	\$ 158,368
Receipts:								
Taxes	64,758	-	-	-	-	-	-	57,135
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,494	-	1,295,727	-	-	-	-	-
Charges for services	40,760	-	-	-	-	-	-	-
Fines and forfeits	-	6,485	-	49,319	9,902	-	-	-
Other receipts	768	-	421,337	-	-	-	-	3,444
Total receipts	<u>108,780</u>	<u>6,485</u>	<u>1,717,064</u>	<u>49,319</u>	<u>9,902</u>	<u>-</u>	<u>-</u>	<u>60,579</u>
Disbursements:								
Personal services	65,691	-	21,064	-	-	-	-	3,544
Supplies	3,324	-	262,375	-	-	-	-	2,082
Other services and charges	46,893	-	113,470	-	17,225	-	-	44,802
Capital outlay	-	-	37,496	-	-	-	-	-
Other disbursements	-	-	234,083	-	-	312	-	-
Total disbursements	<u>115,908</u>	<u>-</u>	<u>668,488</u>	<u>-</u>	<u>17,225</u>	<u>312</u>	<u>-</u>	<u>50,428</u>
Excess (deficiency) of receipts over disbursements	<u>(7,128)</u>	<u>6,485</u>	<u>1,048,576</u>	<u>49,319</u>	<u>(7,323)</u>	<u>(312)</u>	<u>-</u>	<u>10,151</u>
Cash and investments - ending	<u>\$ 78,552</u>	<u>\$ 46,673</u>	<u>\$ 1,674,223</u>	<u>\$ 96,105</u>	<u>\$ 26,421</u>	<u>\$ 7,482</u>	<u>\$ 15,869</u>	<u>\$ 168,519</u>

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

	Sales Disclosure - County Share	20.205 Cumulative Bridge	Corp. Cum'l. Capital Developm	Drug Free Community	Ambulance	LEPC/Emerg. Plan./Right to Know	Enhanced Access - Recorder	Firearm's Training
Cash and investments - beginning	\$ 14,046	\$ 332,773	\$ 718	\$ 18,203	\$ 145,407	\$ 4,371	\$ 5,801	\$ 14,399
Receipts:								
Taxes	-	344,710	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	27,342	-	-	-	-	-	-
Charges for services	2,795	32,234	-	-	646,612	-	-	-
Fines and forfeits	-	-	-	13,782	-	-	-	5,640
Other receipts	-	37,026	-	-	76,367	4,492	-	-
Total receipts	2,795	441,312	-	13,782	722,979	4,492	-	5,640
Disbursements:								
Personal services	-	36,959	-	-	584,140	-	-	-
Supplies	-	24,916	-	-	119,803	-	-	-
Other services and charges	-	-	-	-	48,623	-	-	-
Capital outlay	-	41,715	-	-	-	-	-	-
Other disbursements	12,784	-	-	8,370	19,198	6,987	-	6,324
Total disbursements	12,784	103,590	-	8,370	771,764	6,987	-	6,324
Excess (deficiency) of receipts over disbursements	(9,989)	337,722	-	5,412	(48,785)	(2,495)	-	(684)
Cash and investments - ending	\$ 4,057	\$ 670,495	\$ 718	\$ 23,615	\$ 96,622	\$ 1,876	\$ 5,801	\$ 13,715

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

	Health	County ID Protection Fund	Landfill & Post Closure Trust	Local Health Maintenance	Local Road & Street	County Misdemeanant	Highway	Park Non Reverting Operating
Cash and investments - beginning	\$ 45,466	\$ 59,053	\$ 469,436	\$ 109,491	\$ 205,993	\$ 98,999	\$ 1,350,500	\$ 302,187
Receipts:								
Taxes	151,753	-	-	-	-	-	371,351	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	12,037	-	-	-	-	-	3,817,868	-
Charges for services	34,588	-	-	33,139	-	-	-	-
Fines and forfeits	-	3,127	-	-	-	-	-	70,210
Other receipts	7,728	-	11,810	12,678	312,840	13,480	206,521	-
Total receipts	<u>206,106</u>	<u>3,127</u>	<u>11,810</u>	<u>45,817</u>	<u>312,840</u>	<u>13,480</u>	<u>4,395,740</u>	<u>70,210</u>
Disbursements:								
Personal services	142,718	-	-	52,898	-	-	1,667,355	-
Supplies	9,896	-	-	-	253,091	-	2,284,637	62,306
Other services and charges	9,528	-	-	-	-	-	550,628	-
Capital outlay	9,172	-	-	-	-	-	442,851	-
Other disbursements	5,900	-	-	-	-	-	134	324
Total disbursements	<u>177,214</u>	<u>-</u>	<u>-</u>	<u>52,898</u>	<u>253,091</u>	<u>-</u>	<u>4,945,605</u>	<u>62,630</u>
Excess (deficiency) of receipts over disbursements	<u>28,892</u>	<u>3,127</u>	<u>11,810</u>	<u>(7,081)</u>	<u>59,749</u>	<u>13,480</u>	<u>(549,865)</u>	<u>7,580</u>
Cash and investments - ending	<u>\$ 74,358</u>	<u>\$ 62,180</u>	<u>\$ 481,246</u>	<u>\$ 102,410</u>	<u>\$ 265,742</u>	<u>\$ 112,479</u>	<u>\$ 800,635</u>	<u>\$ 309,767</u>

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

	Rainy Day Fund	2015 Reassessment	Recorder Perpetuation	Sex & Violent Offender Fund	Supplemental Public Defender	Surplus Tax	Surveyor Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 732,106	\$ 246,505	\$ 56,422	\$ 12,489	\$ 118,134	\$ 5,197	\$ 26,607	\$ 20,274
Receipts:								
Taxes	-	181,902	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	14,429	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	49,730	1,323	-	-	15,525	-
Other receipts	-	204	28	-	73,918	56,426	-	50,023
Total receipts	-	196,535	49,758	1,323	73,918	56,426	15,525	50,023
Disbursements:								
Personal services	-	3,954	-	-	-	-	-	-
Supplies	-	435	-	-	-	-	-	-
Other services and charges	-	202,490	-	-	-	-	3,247	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	10,370	48,608	581	-	15,947	15,244	59,327
Total disbursements	-	217,249	48,608	581	-	15,947	18,491	59,327
Excess (deficiency) of receipts over disbursements	-	(20,714)	1,150	742	73,918	40,479	(2,966)	(9,304)
Cash and investments - ending	\$ 732,106	\$ 225,791	\$ 57,572	\$ 13,231	\$ 192,052	\$ 45,676	\$ 23,641	\$ 10,970

SULLIVAN 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 Fund	Vehicle Inspection	CASA Court App Sp Advocate	Park & Recreation	SC Statewide 911	Adult Probation Services	Probation Administration Fee	Juvenile Probation Service
Cash and investments - beginning	\$ 140,406	\$ 8,256	\$ 1	\$ 669,576	\$ 422,875	\$ 60,021	\$ 75,426	\$ 6,523
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	16,889	-	-	1,169,023	-	-	-	-
Fines and forfeits	-	-	-	-	344,939	20,280	12,818	4,450
Other receipts	-	-	-	1,775	-	-	-	-
Total receipts	16,889	-	-	1,170,798	344,939	20,280	12,818	4,450
Disbursements:								
Personal services	-	-	-	587,493	173,395	-	-	-
Supplies	247	-	-	62,833	192	7,902	-	590
Other services and charges	395	-	-	363,214	87,753	9,859	-	1,673
Capital outlay	4,268	-	-	42,788	7,403	2,861	-	-
Other disbursements	33,561	-	-	811	-	-	-	-
Total disbursements	38,471	-	-	1,057,139	268,743	20,622	-	2,263
Excess (deficiency) of receipts over disbursements	(21,582)	-	-	113,659	76,196	(342)	12,818	2,187
Cash and investments - ending	\$ 118,824	\$ 8,256	\$ 1	\$ 783,235	\$ 499,071	\$ 59,679	\$ 88,244	\$ 8,710

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

	County User Fee	Extension Relocation Donation	300 North TIF Area Allocation	Payroll	Police Pension Trust Fund	Settlement Fund	Wheel Tax	Surtax
Cash and investments - beginning	\$ 27,600	\$ 200	\$ 275,514	\$ 114,821	\$ 36,905	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	128,331	35,068	-	23,186,632	101,116	342,583
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	2,692	-	-	-
Fines and forfeits	-	-	-	-	24,432	-	-	-
Other receipts	-	-	-	1,516,221	-	-	-	-
Total receipts	-	-	128,331	1,551,289	27,124	23,186,632	101,116	342,583
Disbursements:								
Personal services	-	-	-	635,954	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	977	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	700	889,743	33,174	23,186,632	101,116	342,583
Total disbursements	-	-	700	1,526,674	33,174	23,186,632	101,116	342,583
Excess (deficiency) of receipts over disbursements	-	-	127,631	24,615	(6,050)	-	-	-
Cash and investments - ending	\$ 27,600	\$ 200	\$ 403,145	\$ 139,436	\$ 30,855	\$ -	\$ -	\$ -

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

	Commercial Vehicle Excise CVET	Financial Institution	Homestead Credit Rebate	State Fines & Forfeitures	Infraction Judgement	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ -	\$ 53	\$ 12,760	\$ 2,190	\$ 187	\$ 125	\$ 205
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	103,865	116,475	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	7,432	18,820	610	925	2,845
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>103,865</u>	<u>116,475</u>	<u>-</u>	<u>7,432</u>	<u>18,820</u>	<u>610</u>	<u>925</u>	<u>2,845</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	103,863	116,475	-	7,468	17,879	797	840	2,435
Total disbursements	<u>103,863</u>	<u>116,475</u>	<u>-</u>	<u>7,468</u>	<u>17,879</u>	<u>797</u>	<u>840</u>	<u>2,435</u>
Excess (deficiency) of receipts over disbursements	<u>2</u>	<u>-</u>	<u>-</u>	<u>(36)</u>	<u>941</u>	<u>(187)</u>	<u>85</u>	<u>410</u>
Cash and investments - ending	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 53</u>	<u>\$ 12,724</u>	<u>\$ 3,131</u>	<u>\$ -</u>	<u>\$ 210</u>	<u>\$ 615</u>

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

	Coroner's Continuing Edu. Fee	Mortgage Recording Fee	State Sex & Violent Settlement	Child Restraint Fine	Inheritance Tax	Education Plate	Riverboat Revenue Sharing	93.563 ARRA Prosecutor IV-D Incentive
Cash and investments - beginning	\$ -	\$ 138	\$ (42)	\$ -	\$ 10	\$ 94	\$ 287	\$ 793
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	127,216	-
Charges for services	-	-	-	-	-	225	-	-
Fines and forfeits	1,622	1,500	147	50	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	1,622	1,500	147	50	-	225	127,216	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,023	1,363	94	50	-	131	127,503	793
Total disbursements	1,023	1,363	94	50	-	131	127,503	793
Excess (deficiency) of receipts over disbursements	599	137	53	-	-	94	(287)	(793)
Cash and investments - ending	\$ 599	\$ 275	\$ 11	\$ -	\$ 10	\$ 188	\$ -	\$ -

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

	93.563 County IV-D Incentive	93.563 Prosecu IV-D Prior10/99	93.563 Prosec. IV-D POST 10/99	93.563 Clerk IV-D POST 10/99	Community Corr. Grant Even Yrs	Commissioners Deed Sale	Pre-Trial Diversion	Jury Fees
Cash and investments - beginning	\$ 36,085	\$ -	\$ 131,471	\$ 14,182	\$ (5,401)	\$ 30,414	\$ 16,593	\$ 26,827
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	12,535	2,340
Other receipts	6,767	1,795	15,945	9,467	75,905	-	-	-
Total receipts	6,767	1,795	15,945	9,467	75,905	-	12,535	2,340
Disbursements:								
Personal services	31,207	-	-	-	38,911	-	3,229	-
Supplies	-	-	-	-	22,414	-	2,010	-
Other services and charges	-	-	-	-	7,342	-	5,004	-
Capital outlay	-	-	-	-	1,190	-	-	-
Other disbursements	-	-	257	9,100	-	-	-	-
Total disbursements	31,207	-	257	9,100	69,857	-	10,243	-
Excess (deficiency) of receipts over disbursements	(24,440)	1,795	15,688	367	6,048	-	2,292	2,340
Cash and investments - ending	\$ 11,645	\$ 1,795	\$ 147,159	\$ 14,549	\$ 647	\$ 30,414	\$ 18,885	\$ 29,167

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

	Sullivan Nuisance Liens & Fees	Law Enforcement Continue Ed	User fee	Utilities Fee - Mines	Utility Easement Fee	Aviation Donation	Veteran Van Donation	Ambulance Donation fund
Cash and investments - beginning	\$ 651	\$ 2,225	\$ 70,915	\$ 456,822	\$ 5,077	\$ 2,692	\$ 2,628	\$ 8,852
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	3,285	-	-	-	-	-
Other receipts	-	-	-	-	-	679	-	-
Total receipts	-	-	3,285	-	-	679	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	480	10,590	-	-	-	8,852
Total disbursements	-	-	480	10,590	-	-	-	8,852
Excess (deficiency) of receipts over disbursements	-	-	2,805	(10,590)	-	679	-	(8,852)
Cash and investments - ending	\$ 651	\$ 2,225	\$ 73,720	\$ 446,232	\$ 5,077	\$ 3,371	\$ 2,628	\$ -

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

	Cemetery Commiss. Donation Fund	Park & Lake Donation	Sheriff Donation Fund	Ambulance Building Ins. Fund	Allocation Fund Stewart St TIF	Common School	Infraction Deferral	2015 Tax Sale Oct. 6 2015
Cash and investments - beginning	\$ 50	\$ 53,999	\$ 10,472	\$ -	\$ 168,725	\$ 3,008	\$ 50,327	\$ 13,746
Receipts:								
Taxes	-	-	-	-	60,410	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	30,979	-
Other receipts	-	41,403	8	55,004	-	-	15,480	-
Total receipts	-	41,403	8	55,004	60,410	-	46,459	-
Disbursements:								
Personal services	-	-	-	-	-	-	34,455	-
Supplies	-	-	-	-	-	-	1,045	-
Other services and charges	-	-	-	-	-	-	4,207	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	84,719	7,286	55,004	700	-	-	13,746
Total disbursements	-	84,719	7,286	55,004	700	-	39,707	13,746
Excess (deficiency) of receipts over disbursements	-	(43,316)	(7,278)	-	59,710	-	6,752	(13,746)
Cash and investments - ending	\$ 50	\$ 10,683	\$ 3,194	\$ -	\$ 228,435	\$ 3,008	\$ 57,079	\$ -

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

	2014 Tax Sale Oct 8 2014	2016 Tax Sale 10/11/2016	2017 Tax Sale 9/28/17-9/27/18	2018 Tax Sale	Redevelopment Commission	Law Enforcement Fund	Commissioners Cert. Sale 2018	Highway 54
Cash and investments - beginning	\$ (7,393)	\$ 47,645	\$ 122,803	\$ -	\$ 1,198	\$ 77,157	\$ -	\$ 685,912
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	3,052	87,843	-	441	7,000	-
Total receipts	-	-	3,052	87,843	-	441	7,000	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	791	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	18,616	110,062	2,588	-	10,108	7,000	-
Total disbursements	-	18,616	110,062	2,588	791	10,108	7,000	-
Excess (deficiency) of receipts over disbursements	-	(18,616)	(107,010)	85,255	(791)	(9,667)	-	-
Cash and investments - ending	\$ (7,393)	\$ 29,029	\$ 15,793	\$ 85,255	\$ 407	\$ 67,490	\$ -	\$ 685,912

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

	16.575 VOCA Victims Assist. Fund	Transportation	Co. Comm. EMA -Radio Fund	ADR	Elected Official Training	Aviation Construction	U.S. Specialty Ins. Co. Fund	Aviation NonReverting ramp fee
Cash and investments - beginning	\$ (9,695)	\$ 4,380	\$ 27,125	\$ 5,507	\$ 8,245	\$ (16,460)	\$ 641	\$ 5,381
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	29,280	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	57,280	-	6,448
Total receipts	<u>29,280</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,280</u>	<u>-</u>	<u>6,448</u>
Disbursements:								
Personal services	29,719	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	4,380	-	600	-	19,200	-	-
Total disbursements	<u>29,719</u>	<u>4,380</u>	<u>-</u>	<u>600</u>	<u>-</u>	<u>19,200</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(439)</u>	<u>(4,380)</u>	<u>-</u>	<u>(600)</u>	<u>-</u>	<u>38,080</u>	<u>-</u>	<u>6,448</u>
Cash and investments - ending	<u>\$ (10,134)</u>	<u>\$ -</u>	<u>\$ 27,125</u>	<u>\$ 4,907</u>	<u>\$ 8,245</u>	<u>\$ 21,620</u>	<u>\$ 641</u>	<u>\$ 11,829</u>

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

	Inmate Housing	Health Benefits	Circuit Court Bail Bond	LOIT 2016 Special Distribution	LIT Economic Development (EDIT)	Sale of County Owned Property	Regional Service Council Fund	Family Court Project Grant
Cash and investments - beginning	\$ 48,279	\$ 2,335,253	\$ 10,217	\$ 199,677	\$ -	\$ 25,162	\$ (799)	\$ (396)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,276,069	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	2,010	-	-	-	-	-
Other receipts	198,819	2,347,650	-	-	-	-	-	-
Total receipts	198,819	2,347,650	2,010	-	2,276,069	-	-	-
Disbursements:								
Personal services	-	355	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	5,295	-	-	-	-	-	-	-
Capital outlay	127,261	-	-	-	-	-	-	-
Other disbursements	576	2,415,328	-	-	2,276,069	-	-	-
Total disbursements	133,132	2,415,683	-	-	2,276,069	-	-	-
Excess (deficiency) of receipts over disbursements	65,687	(68,033)	2,010	-	-	-	-	-
Cash and investments - ending	\$ 113,966	\$ 2,267,220	\$ 12,227	\$ 199,677	\$ -	\$ 25,162	\$ (799)	\$ (396)

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

	SC Drug & Alcohol Edu. Fund	Grant Com Emer Man Planning	Com Emer Response Team Sub	Election Non Reverting Sec 102	97.042 Grant Homeland Security	Grant Energy Area 2 (Round 1)	Grant-Juvenile Alcol est 4/14	Paxton Water Corp- IOCRA Grant
Cash and investments - beginning	\$ 275	\$ 1,016	\$ 2,531	\$ 1,194	\$ 88,999	\$ 3,315	\$ 673	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	25,193	-	-	124,286
Total receipts	-	-	-	-	25,193	-	-	124,286
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	124,286
Total disbursements	-	-	-	-	-	-	-	124,286
Excess (deficiency) of receipts over disbursements	-	-	-	-	25,193	-	-	-
Cash and investments - ending	\$ 275	\$ 1,016	\$ 2,531	\$ 1,194	\$ 114,192	\$ 3,315	\$ 673	\$ -

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

	20.602 Operation Pull Over	Health Gr.-Smithville-Mosquito	Aviation Rotary	Drug Interdiction Fund	18-GAL/CASA - Circuit Court	Grant Methamphetamine Mini	Grant Pandemic Assessment
Cash and investments - beginning	\$ 137	\$ -	\$ 90,868	\$ 8,067	\$ -	\$ 1,496	\$ 1,889
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	110,710	-	-	-	-
Fines and forfeits	-	-	-	3,562	-	-	-
Other receipts	-	16,698	-	-	36,498	-	-
Total receipts	-	16,698	110,710	3,562	36,498	-	-
Disbursements:							
Personal services	-	-	-	-	19,149	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	16,470	126,561	10,015	5,408	-	-
Total disbursements	-	16,470	126,561	10,015	24,557	-	-
Excess (deficiency) of receipts over disbursements	-	228	(15,851)	(6,453)	11,941	-	-
Cash and investments - ending	\$ 137	\$ 228	\$ 75,017	\$ 1,614	\$ 11,941	\$ 1,496	\$ 1,889

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

	Sullivan Co Community Foundation	Grant Indiana Youth Aviation	Community Corr. Grant Odd yrs.	Comm. Corr. Project Income	Comm. Corr. - CTP	Comm. Corr. & Probation Grant	Probation 106	Totals
Cash and investments - beginning	\$ 365	\$ 1,500	\$ 18	\$ 28,803	\$ -	\$ 14,492	\$ 245	\$ 16,224,882
Receipts:								
Taxes	-	-	-	-	-	-	-	33,259,938
Licenses and permits	-	-	-	-	-	-	-	413
Intergovernmental receipts	-	-	-	-	-	-	-	8,268,068
Charges for services	-	-	-	-	-	-	-	2,209,942
Fines and forfeits	-	-	-	-	-	-	-	824,984
Other receipts	-	-	126,510	70,480	3,400	56,775	1,990	7,056,130
Total receipts	-	-	126,510	70,480	3,400	56,775	1,990	51,619,475
Disbursements:								
Personal services	-	-	82,064	65,886	-	55,941	-	9,270,682
Supplies	-	-	14,771	4,810	-	2,214	-	3,737,567
Other services and charges	-	-	10,880	862	-	2,070	-	2,967,469
Capital outlay	-	-	576	19,807	-	911	-	819,033
Other disbursements	-	-	1,238	6,849	-	748	-	33,544,631
Total disbursements	-	-	109,529	98,214	-	61,884	-	50,339,382
Excess (deficiency) of receipts over disbursements	-	-	16,981	(27,734)	3,400	(5,109)	1,990	1,280,093
Cash and investments - ending	\$ 365	\$ 1,500	\$ 16,999	\$ 1,069	\$ 3,400	\$ 9,383	\$ 2,235	\$ 17,504,975

SULLIVAN COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
CATERPILLAR FINANCIAL SERVICES	HIGHWAY 112	\$ 27,500	7/1/2018	7/1/2021
TCF EQUIPMENT FINANCE	HIGHWAY 365	27,831	1/26/2018	1/26/2021
JOHN DEERE FINANCIAL	HIGHWAY 233	23,102	6/21/2018	1/20/2020
JOHN DEERE FINANCIAL	HIGHWAY 218	28,973	12/13/2017	12/21/2020
CATERPILLAR FINANCIAL SERVICES	HIGHWAY 214	18,390	4/4/2017	4/4/2020
FORD MOTOR CREDIT	SHERIFF DEPARTMENT 11 VEHICLES	<u>66,082</u>	2/3/2016	2/3/2020
Total governmental activities		<u>191,878</u>		
Total of annual lease payments		<u>\$ 191,878</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/>.