

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

FULTON COUNTY, INDIANA

January 1, 2015 to December 31, 2015



FILED
10/07/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Judith A. Reed	01-01-13 to 12-31-16
County Treasurer	Lorie L. Hurst	01-01-13 to 12-31-16
Clerk of the Circuit Court	Teri Furnivall	01-01-15 to 12-31-18
County Sheriff	Chris Sailors	01-01-15 to 12-31-18
County Recorder	Cindy Goodman	01-01-15 to 12-31-18
President of the Board of County Commissioners	Roger D. Rose Sherry S. Fulton	01-01-15 to 12-31-15 01-01-16 to 12-31-16
President of the County Council	Gary Sriver	01-01-15 to 12-31-16



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF FULTON COUNTY, INDIANA

We have examined the accompanying financial statement of Fulton County (County), for the period of January 1, 2015 to December 31, 2015. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity 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, 2015 to December 31, 2015.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2015 to December 31, 2015, on the basis of accounting described in Note 1.

Our examination was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

August 8, 2016

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

FULTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Sheriff Inmate Trust	\$ 1,657	\$ 219,036	\$ 218,836	\$ 1,857
Clerk's Trust	210,107	2,875,774	2,884,058	201,823
County General	2,291,404	4,811,525	4,722,031	2,380,898
Accident Report	2,055	2,325	2,000	2,380
County Certified Shares 2013	222,088	1,374,536	1,442,914	153,710
Co Economic Dev Income Tax	121,124	455,870	542,358	34,636
City Town Court Cost Fund	8,040	6,988	14,537	491
FCC Corrections Project Income	37,921	46,186	-	84,107
FCC Corrections Transition Pro	11,525	15,225	-	26,750
Congressional School Interest	57,245	242	877	56,610
Congressional School Principle	21,923	-	-	21,923
Co. Conv. Visitor & Tour Progr	21,826	31,928	26,890	26,864
Sales Disclosures-Co's Share	25,068	2,545	10	27,603
Cum Bridge	585,438	280,981	235,008	631,411
Co. Cum Cap Development	332,629	370,099	181,739	520,989
County Drug Free Fund	23,075	27,768	11,714	39,129
Fulton County Redevelopment	72,810	93,349	36,061	130,098
Electronic Map Generation	4,500	-	-	4,500
Fulton Co EMS Fund	212,035	769,074	587,131	393,978
Emergency Planning (LEPC)	12,881	3,557	1,031	15,407
Recorder's Enhanced Access	4,235	4,840	2,336	6,739
Co. Extradition & Sheriff's Ast	17,916	-	-	17,916
Handgun Application	34,926	6,836	4,906	36,856
General Drain/Improvement	471,441	378,330	110,022	739,749
Health Department	114,037	195,093	205,655	103,475
Co ID Sec Protection Fund	25,743	1,468	-	27,211
Levy Excess Fund	62,010	975	12,167	50,818
Local Health Maintenance	220,758	44,609	36,863	228,504
Local Road & Street	78,836	216,561	188,666	106,731
LOIT-Public Safety-Co Share	451,006	726,389	677,141	500,254
Inmate Medical Co Pay	18,323	1,500	-	19,823
County Correction Level 3	15,407	13,628	14,000	15,035
Highway Department	748,215	2,647,941	2,647,304	748,852
Park and Recreation	46,623	13,306	16,975	42,954
Transfer/Plat Book	24,452	6,165	2,000	28,617
Rainy Day Fund	469,595	1,432	28,395	442,632
Recorders Perpet'n	67,692	21,750	17,656	71,786

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

FULTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Riverboat Wagering Tax	-	123,431	123,431	-
Family Violence	8,270	1,655	990	8,935
Supplem't Public Defender	3,817	21,833	-	25,650
Surplus Tax	15,067	13,366	5,429	23,004
Corner Perpet'n /Surveyor	12,251	4,350	1,200	15,401
Tax Sale Cost Fee	68,858	14,104	14,160	68,802
Tax Sale Redemption	2,225	91,498	91,179	2,544
Tax Sale Surplus	171,702	54,094	158,125	67,671
IN Local Health Dept Trust Acc	153,024	16,684	651	169,057
Guardian AD Litem (CASA)	-	23,566	23,566	-
Auditor's Ineligible Deduction	36,421	748	25,653	11,516
Fulton County 911	311,862	272,797	292,506	292,153
Adult Adminstrative Fee	4,022	17,360	20,836	546
Juvenile Adminstrative	4,803	390	-	5,193
Alternative Dispute Resolution	9,250	4,235	3,564	9,921
User Fee Fund	18,958	21,720	-	40,678
General Drain Maintenance	2,304,669	533,870	454,150	2,384,389
EMS Capital Equipment Fund	128,495	-	126,900	1,595
Health-Women-Infant-Child	11,438	-	-	11,438
Veterans Van Donations	-	11,189	7,200	3,989
Payroll	112,007	1,545,512	1,545,567	111,952
Sheriff Pension Holding	-	17,082	-	17,082
Settlement	-	15,519,616	15,519,616	-
CAGIT - Public Safety	-	929,777	929,777	-
Wheel Tax	-	111	-	111
CVET Excise Tax	-	145,605	145,605	-
Education Plate Fee	-	319	319	-
Financial Institution Tax	-	110,249	110,249	-
Infract'l Judgement	3,664	40,279	41,699	2,244
Overweight Vehicles	350	-	350	-
Special Death Benefit	-	980	845	135
Coroner Cont Ed Fee	274	2,170	2,198	246
Interstate Compact Fund	-	188	1,088	(900)
Mortgage Fee Fund	293	1,653	1,638	308
DLGF Homestead Property Databa	-	75	-	75
Violent Crime Victims Compensa	35,467	920	-	36,387
Sales Disclosure-States Share	305	2,545	2,505	345
Inheritance Tax	-	6,937	6,937	-

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

FULTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Delinquent Sewer Assessment	144	52,455	51,449	1,150
Co. Adj. Gross Income Tax	-	5,578,662	5,578,662	-
Delinquent Mowing Liens	-	228	228	-
PCA Private Collection Fees	4,313	1,291	523	5,081
Prosecutor IV -D ARRA Fund	2,756	-	2,206	550
93.563 Title IV-D Incentive	69,745	14,739	408	84,076
Prosecutor IV -D Incentive	108,685	22,176	445	130,416
Clerk Inc 10-1-99	553	-	-	553
Clerk's Regular Incentive	54,178	14,739	13,896	55,021
EMA Performance Grant	-	23,946	23,946	-
ISETS	1,510	324,766	324,472	1,804
Sheriff's Trust	-	1,261,264	1,253,928	7,336
Commissary	49,700	168,875	175,483	43,092
Treasurer's Trust	718,264	595,569	718,264	595,569
Fulton County Asset Seizure Fund	-	61,477	56,251	5,226
Child Abuse Prevention Fee	425	-	-	425
2017 Reassessment	84,799	172,601	188,600	68,800
Adult Probation User Fee	30,881	79,741	91,098	19,524
Juvenile Probation Users	15,153	3,695	487	18,361
Alcohol & Drug Svcs Prgrm Fee	5,639	24,103	1,761	27,981
Pretrial Diversion Program Fee	47,389	2,820	50,339	(130)
Sheriff's Cont. Education Fee	71,980	7,386	6,276	73,090
Co Law Enforcement Cont Ed Fee	12,844	2,297	1,284	13,857
Jury Pay Fund	24,476	4,063	3,379	25,160
Burns and Hendrickson Tile	-	4,019	4,019	-
John Miller Tile	-	6,203	6,203	-
Babcock Overmyer Tile	-	9,576	9,576	-
FC Communication Tower Maint	-	900	-	900
Courthouse & Annex Lease Pmt	306,217	320,508	253,000	373,725
GO 2010 Debt Service Fund	222,960	367,143	393,533	196,570
Co Comm Host Fee Receipt Fund	7,009	502,406	302,406	207,009
Drug Interdiction Program	1,419	51,552	18,044	34,927
Hazardous Substance	520,613	1,604	13,800	508,417
Lake Bruce Conservancy	6	16,211	16,211	6
Nyona Lake Conservancy	2	-	-	2
Mill Creek Conservancy	-	40,449	40,449	-
Clerk's Records Perpetuation	75,344	11,496	18,766	68,074
Commissioner Certificate Sale	-	40,552	40,552	-

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

FULTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
County Elected Officials Train	3,629	1,461	1,244	3,846
Fulton Co Host	2,036,329	102,653	213,510	1,925,472
CAGIT Special	70,277	-	-	70,277
Atlas Collection Fees	72	222	222	72
Health/Prenatal	4,345	50	84	4,311
2010 EDIT Bond Construction Fund	190,740	588	-	191,328
Fines & Forf	11,127	19,487	27,719	2,895
County Fuel Fund	45,488	275,684	207,465	113,707
CEDIT Homestead Replacement	165,835	856,750	870,796	151,789
HEA 1001-2008 State Homestead	4,856	-	4,856	-
PTRC/HMSTD State Repay	2,383	146	-	2,529
CAGIT LOIT PTRC	22,587	930,226	931,848	20,965
2005 Homeland Security Grant	819	-	-	819
FEMA	68	-	-	68
Wayne Twp Grant	1	-	-	1
Voter Reg Board Enhanced	1,460	340	-	1,800
Sec 101 Vote Reimbursement	2,162	-	-	2,162
CFDA #97.067 '14 Homeland Sec	-	12,665	12,665	-
US 31 Corridor Plan	114,053	-	3,000	111,053
EMA Hazard Mitigation Grant	-	19,951	23,614	(3,663)
2015 HMEP Grant	(5,500)	5,500	-	-
P25 Upgrade& Replace Equipment	5,455	-	-	5,455
2014 EMA Performance Grant	-	8,180	8,180	-
2015 Rural Demonstration Proje	-	1,268	1,250	18
2014 EMA Performance Grant (2)	-	19,499	19,499	-
Transpo. Grant - PMTF & 5311	-	298,167	298,167	-
PHC Fund-Public Health Cord	6,196	-	-	6,196
CDBG State & Local Grant Repay	26,945	-	-	26,945
Courthouse Centennial	281	-	-	281
Bioterrorism-Grant	68	-	-	68
Public Health Emergency Prepar	-	14,315	-	14,315
FCC Corrections Grant Fund	37,211	-	37,211	-
FCC Corrections Grant 14/15	37,789	69,894	53,288	54,395
FCC Corrections Grant 15/16	-	89,863	46,564	43,299
Totals	<u>\$ 15,785,738</u>	<u>\$ 47,735,160</u>	<u>\$ 46,950,340</u>	<u>\$ 16,570,558</u>

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

FULTON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

FULTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts, which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of these types of 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, which can include, but are not limited to, the following: planning commission charges, building department charges, copies of public records, copy machine 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, which include receipts derived 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, which include amounts received from various sources including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

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

Personal services, which include outflows 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, which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges, which include, but are not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

FULTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay, which includes all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

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

F. Interfund Transfers

The County may, from time to time, transfer money 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 money 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 money accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

FULTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

FULTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains the EMA Hazard Mitigation Grant fund with a deficit in cash. This is a result of the fund being set up for a reimbursable grant. The reimbursements for expenditures made by the County were not received by December 31, 2015.

FULTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. *Holding Corporation*

The County entered into a capital lease with Fulton County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2015 totaled \$72,122.

Note 9. *Subsequent Events*

The County issued General Obligation Bonds for capital projects in 2016 for \$2,760,000.

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OTHER INFORMATION - UNEXAMINED

The County's Annual Financial Report information can be found on the Gateway 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 Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

FULTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Sheriff Inmate Trust	Clerk's Trust	County General	Accident Report	County Certified Shares 2013	Co Economic Dev Income Tax	City Town Court Cost Fund	FCC Corrections Project Income
Cash and investments - beginning	\$ 1,657	\$ 210,107	\$ 2,291,404	\$ 2,055	\$ 222,088	\$ 121,124	\$ 8,040	\$ 37,921
Receipts:								
Taxes	-	-	3,903,298	-	1,374,536	425,693	-	-
Licenses and permits	-	-	32,097	-	-	-	-	-
Intergovernmental receipts	-	-	116,815	-	-	-	-	-
Charges for services	219,036	-	379,830	2,325	-	-	-	-
Fines and forfeits	-	2,875,774	117,358	-	-	-	6,988	46,186
Other receipts	-	-	262,127	-	-	30,177	-	-
Total receipts	<u>219,036</u>	<u>2,875,774</u>	<u>4,811,525</u>	<u>2,325</u>	<u>1,374,536</u>	<u>455,870</u>	<u>6,988</u>	<u>46,186</u>
Disbursements:								
Personal services	-	-	2,697,618	2,000	1,270,338	271,032	-	-
Supplies	-	-	129,787	-	92,464	6,210	-	-
Other services and charges	218,836	-	1,698,307	-	80,112	265,116	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	184,604	-	-	-	-	-
Other disbursements	-	2,884,058	11,715	-	-	-	14,537	-
Total disbursements	<u>218,836</u>	<u>2,884,058</u>	<u>4,722,031</u>	<u>2,000</u>	<u>1,442,914</u>	<u>542,358</u>	<u>14,537</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>200</u>	<u>(8,284)</u>	<u>89,494</u>	<u>325</u>	<u>(68,378)</u>	<u>(86,488)</u>	<u>(7,549)</u>	<u>46,186</u>
Cash and investments - ending	<u>\$ 1,857</u>	<u>\$ 201,823</u>	<u>\$ 2,380,898</u>	<u>\$ 2,380</u>	<u>\$ 153,710</u>	<u>\$ 34,636</u>	<u>\$ 491</u>	<u>\$ 84,107</u>

FULTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	FCC Corrections Transition Pro	Congressional School Interest	Congressional School Principle	Co Conv. Visitor & Tour Progr	Sales Disclosures-Co's Share	Cum Bridge	Co. Cum Cap Development
Cash and investments - beginning	\$ 11,525	\$ 57,245	\$ 21,923	\$ 21,826	\$ 25,068	\$ 585,438	\$ 332,629
Receipts:							
Taxes	-	-	-	31,928	-	272,648	301,103
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	8,333	3,405
Charges for services	-	-	-	-	2,545	-	50
Fines and forfeits	15,225	-	-	-	-	-	-
Other receipts	-	242	-	-	-	-	65,541
Total receipts	<u>15,225</u>	<u>242</u>	<u>-</u>	<u>31,928</u>	<u>2,545</u>	<u>280,981</u>	<u>370,099</u>
Disbursements:							
Personal services	-	-	-	3,000	-	-	-
Supplies	-	-	-	660	-	-	2,349
Other services and charges	-	-	-	23,230	5	232,008	74,060
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	3,000	105,330
Other disbursements	-	877	-	-	5	-	-
Total disbursements	<u>-</u>	<u>877</u>	<u>-</u>	<u>26,890</u>	<u>10</u>	<u>235,008</u>	<u>181,739</u>
Excess (deficiency) of receipts over disbursements	<u>15,225</u>	<u>(635)</u>	<u>-</u>	<u>5,038</u>	<u>2,535</u>	<u>45,973</u>	<u>188,360</u>
Cash and investments - ending	<u>\$ 26,750</u>	<u>\$ 56,610</u>	<u>\$ 21,923</u>	<u>\$ 26,864</u>	<u>\$ 27,603</u>	<u>\$ 631,411</u>	<u>\$ 520,989</u>

FULTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	County Drug Free Fund	Fulton County Redevelopment	Electronic Map Generation	Fulton Co EMS Fund	Emergency Planning (LEPC)	Recorder's Enhanced Access	Co. Extradition & Sheriff's Ast
Cash and investments - beginning	\$ 23,075	\$ 72,810	\$ 4,500	\$ 212,035	\$ 12,881	\$ 4,235	\$ 17,916
Receipts:							
Taxes	-	93,349	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	27,768	-	-	756,290	3,486	4,840	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	12,784	71	-	-
Total receipts	<u>27,768</u>	<u>93,349</u>	<u>-</u>	<u>769,074</u>	<u>3,557</u>	<u>4,840</u>	<u>-</u>
Disbursements:							
Personal services	11,714	-	-	405,467	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	36,061	-	181,664	1,031	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,336	-
Total disbursements	<u>11,714</u>	<u>36,061</u>	<u>-</u>	<u>587,131</u>	<u>1,031</u>	<u>2,336</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>16,054</u>	<u>57,288</u>	<u>-</u>	<u>181,943</u>	<u>2,526</u>	<u>2,504</u>	<u>-</u>
Cash and investments - ending	<u>\$ 39,129</u>	<u>\$ 130,098</u>	<u>\$ 4,500</u>	<u>\$ 393,978</u>	<u>\$ 15,407</u>	<u>\$ 6,739</u>	<u>\$ 17,916</u>

FULTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Handgun Application	General Drain/Improvement	Health Department	Co ID Sec Protection Fund	Levy Excess Fund	Local Health Maintenance	Local Road & Street
Cash and investments - beginning	\$ 34,926	\$ 471,441	\$ 114,037	\$ 25,743	\$ 62,010	\$ 220,758	\$ 78,836
Receipts:							
Taxes	-	293,023	167,133	-	-	-	-
Licenses and permits	6,836	-	14,235	-	-	-	-
Intergovernmental receipts	-	-	1,754	-	-	-	216,561
Charges for services	-	-	11,971	1,468	-	8,266	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	85,307	-	-	975	36,343	-
Total receipts	6,836	378,330	195,093	1,468	975	44,609	216,561
Disbursements:							
Personal services	-	-	193,525	-	-	21,269	-
Supplies	-	-	3,391	-	-	15,294	188,666
Other services and charges	-	-	8,739	-	12,167	300	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	4,906	-	-	-	-	-	-
Other disbursements	-	110,022	-	-	-	-	-
Total disbursements	4,906	110,022	205,655	-	12,167	36,863	188,666
Excess (deficiency) of receipts over disbursements	1,930	268,308	(10,562)	1,468	(11,192)	7,746	27,895
Cash and investments - ending	\$ 36,856	\$ 739,749	\$ 103,475	\$ 27,211	\$ 50,818	\$ 228,504	\$ 106,731

FULTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	LOIT-Public Safety-Co Share	Inmate Medical Co Pay	County Correction Level 3	Highway Department	Park and Recreation	Transfer/Plat Book	Rainy Day Fund
Cash and investments - beginning	\$ 451,006	\$ 18,323	\$ 15,407	\$ 748,215	\$ 46,623	\$ 24,452	\$ 469,595
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	900	-	-	-
Intergovernmental receipts	-	-	-	2,641,020	2,500	-	-
Charges for services	726,389	1,500	-	4,615	4,560	6,165	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	13,628	1,406	6,246	-	1,432
Total receipts	<u>726,389</u>	<u>1,500</u>	<u>13,628</u>	<u>2,647,941</u>	<u>13,306</u>	<u>6,165</u>	<u>1,432</u>
Disbursements:							
Personal services	576,348	-	-	945,564	-	-	2,506
Supplies	67,725	-	-	1,440,237	50	-	-
Other services and charges	33,068	-	14,000	261,503	16,925	2,000	25,889
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>677,141</u>	<u>-</u>	<u>14,000</u>	<u>2,647,304</u>	<u>16,975</u>	<u>2,000</u>	<u>28,395</u>
Excess (deficiency) of receipts over disbursements	<u>49,248</u>	<u>1,500</u>	<u>(372)</u>	<u>637</u>	<u>(3,669)</u>	<u>4,165</u>	<u>(26,963)</u>
Cash and investments - ending	<u>\$ 500,254</u>	<u>\$ 19,823</u>	<u>\$ 15,035</u>	<u>\$ 748,852</u>	<u>\$ 42,954</u>	<u>\$ 28,617</u>	<u>\$ 442,632</u>

FULTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Recorders Perpet'n	Riverboat Wagering Tax	Family Violence	Supplem't Public Defender	Surplus Tax	Corner Perpet'n/ Surveyor	Tax Sale Cost Fee
Cash and investments - beginning	\$ 67,692	\$ -	\$ 8,270	\$ 3,817	\$ 15,067	\$ 12,251	\$ 68,858
Receipts:							
Taxes	-	-	-	-	13,361	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	123,431	-	-	-	-	-
Charges for services	21,542	-	1,655	21,198	-	4,350	118
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	208	-	-	635	5	-	13,986
Total receipts	<u>21,750</u>	<u>123,431</u>	<u>1,655</u>	<u>21,833</u>	<u>13,366</u>	<u>4,350</u>	<u>14,104</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	17,656	-	-	-	-	600	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	123,431	990	-	5,429	600	14,160
Total disbursements	<u>17,656</u>	<u>123,431</u>	<u>990</u>	<u>-</u>	<u>5,429</u>	<u>1,200</u>	<u>14,160</u>
Excess (deficiency) of receipts over disbursements	<u>4,094</u>	<u>-</u>	<u>665</u>	<u>21,833</u>	<u>7,937</u>	<u>3,150</u>	<u>(56)</u>
Cash and investments - ending	<u>\$ 71,786</u>	<u>\$ -</u>	<u>\$ 8,935</u>	<u>\$ 25,650</u>	<u>\$ 23,004</u>	<u>\$ 15,401</u>	<u>\$ 68,802</u>

FULTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Tax Sale Redemption	Tax Sale Surplus	IN Local Health Dept Trust Acc	Guardian AD Litem (CASA)	Auditor's Ineligible Deduction	Fulton County 911	Adult Administrative Fee
Cash and investments - beginning	\$ 2,225	\$ 171,702	\$ 153,024	\$ -	\$ 36,421	\$ 311,862	\$ 4,022
Receipts:							
Taxes	-	-	-	-	748	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	23,566	-	-	-
Charges for services	-	-	-	-	-	271,224	-
Fines and forfeits	-	-	-	-	-	-	17,360
Other receipts	91,498	54,094	16,684	-	-	1,573	-
Total receipts	<u>91,498</u>	<u>54,094</u>	<u>16,684</u>	<u>23,566</u>	<u>748</u>	<u>272,797</u>	<u>17,360</u>
Disbursements:							
Personal services	-	-	-	23,566	-	164,280	20,836
Supplies	-	-	-	-	200	-	-
Other services and charges	70,461	89,459	-	-	-	63,198	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	25,445	65,028	-
Other disbursements	20,718	68,666	651	-	8	-	-
Total disbursements	<u>91,179</u>	<u>158,125</u>	<u>651</u>	<u>23,566</u>	<u>25,653</u>	<u>292,506</u>	<u>20,836</u>
Excess (deficiency) of receipts over disbursements	<u>319</u>	<u>(104,031)</u>	<u>16,033</u>	<u>-</u>	<u>(24,905)</u>	<u>(19,709)</u>	<u>(3,476)</u>
Cash and investments - ending	<u>\$ 2,544</u>	<u>\$ 67,671</u>	<u>\$ 169,057</u>	<u>\$ -</u>	<u>\$ 11,516</u>	<u>\$ 292,153</u>	<u>\$ 546</u>

FULTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Juvenile Administrative	Alternative Dispute Resolution	User Fee Fund	General Drain Maintenance	EMS Capital Equipment Fund	Health-Women- Infant-Child	Veterans Van Donations
Cash and investments - beginning	\$ 4,803	\$ 9,250	\$ 18,958	\$ 2,304,669	\$ 128,495	\$ 11,438	\$ -
Receipts:							
Taxes	-	-	-	463,316	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	352	-	-	-
Fines and forfeits	390	4,235	21,720	-	-	-	-
Other receipts	-	-	-	70,202	-	-	11,189
Total receipts	<u>390</u>	<u>4,235</u>	<u>21,720</u>	<u>533,870</u>	<u>-</u>	<u>-</u>	<u>11,189</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	3,564	-	-	19,000	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	107,900	-	7,200
Other disbursements	-	-	-	454,150	-	-	-
Total disbursements	<u>-</u>	<u>3,564</u>	<u>-</u>	<u>454,150</u>	<u>126,900</u>	<u>-</u>	<u>7,200</u>
Excess (deficiency) of receipts over disbursements	<u>390</u>	<u>671</u>	<u>21,720</u>	<u>79,720</u>	<u>(126,900)</u>	<u>-</u>	<u>3,989</u>
Cash and investments - ending	<u>\$ 5,193</u>	<u>\$ 9,921</u>	<u>\$ 40,678</u>	<u>\$ 2,384,389</u>	<u>\$ 1,595</u>	<u>\$ 11,438</u>	<u>\$ 3,989</u>

FULTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Payroll	Sheriff Pension Holding	Settlement	CAGIT - Public Safety	Wheel Tax	CVET Excise Tax	Education Plate Fee
Cash and investments - beginning	\$ 112,007	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	14,652,781	929,777	111	-	319
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	866,835	-	-	145,605	-
Charges for services	-	17,082	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,545,512	-	-	-	-	-	-
Total receipts	1,545,512	17,082	15,519,616	929,777	111	145,605	319
Disbursements:							
Personal services	1,545,567	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	319
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	15,519,616	929,777	-	145,605	-
Total disbursements	1,545,567	-	15,519,616	929,777	-	145,605	319
Excess (deficiency) of receipts over disbursements	(55)	17,082	-	-	111	-	-
Cash and investments - ending	\$ 111,952	\$ 17,082	\$ -	\$ -	\$ 111	\$ -	\$ -

FULTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Financial Institution Tax	Infract'l Judgement	Overweight Vehicles	Special Death Benefit	Coroner Cont Ed Fee	Interstate Compact Fund	Mortgage Fee Fund
Cash and investments - beginning	\$ -	\$ 3,664	\$ 350	\$ -	\$ 274	\$ -	\$ 293
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	110,249	-	-	-	-	-	-
Charges for services	-	-	-	-	2,170	-	1,653
Fines and forfeits	-	40,279	-	980	-	188	-
Other receipts	-	-	-	-	-	-	-
Total receipts	110,249	40,279	-	980	2,170	188	1,653
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	110,249	41,699	350	845	2,198	1,088	1,638
Total disbursements	110,249	41,699	350	845	2,198	1,088	1,638
Excess (deficiency) of receipts over disbursements	-	(1,420)	(350)	135	(28)	(900)	15
Cash and investments - ending	\$ -	\$ 2,244	\$ -	\$ 135	\$ 246	\$ (900)	\$ 308

FULTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	DLGF Homestead Property Databa	Violent Crime Victims Compensa	Sales Disclosure-States Share	Inheritance Tax	Delinquent Sewer Assessment	Co. Adj. Gross Income Tax	Delinquent Mowing Liens
Cash and investments - beginning	\$ -	\$ 35,467	\$ 305	\$ -	\$ 144	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	43,868	5,578,662	228
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,937	-	-	-
Charges for services	-	920	2,545	-	8,587	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	75	-	-	-	-	-	-
Total receipts	75	920	2,545	6,937	52,455	5,578,662	228
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	5	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	2,500	6,937	51,449	5,578,662	228
Total disbursements	-	-	2,505	6,937	51,449	5,578,662	228
Excess (deficiency) of receipts over disbursements	75	920	40	-	1,006	-	-
Cash and investments - ending	\$ 75	\$ 36,387	\$ 345	\$ -	\$ 1,150	\$ -	\$ -

FULTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	PCA Private Collection Fees	Prosecutor IV-D ARRA Fund	93,563 Title IV-D Incentive	Prosecutor IV-D Incentive	Clerk Inc 10-1-99	Clerk's Regular Incentive	EMA Performance Grant
Cash and investments - beginning	\$ 4,313	\$ 2,756	\$ 69,745	\$ 108,685	\$ 553	\$ 54,178	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	23,946
Charges for services	1,291	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	14,739	22,176	-	14,739	-
Total receipts	<u>1,291</u>	<u>-</u>	<u>14,739</u>	<u>22,176</u>	<u>-</u>	<u>14,739</u>	<u>23,946</u>
Disbursements:							
Personal services	-	-	-	-	-	1,040	-
Supplies	-	850	-	100	-	-	-
Other services and charges	-	1,356	408	345	-	9,142	23,946
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	3,528	-
Other disbursements	523	-	-	-	-	186	-
Total disbursements	<u>523</u>	<u>2,206</u>	<u>408</u>	<u>445</u>	<u>-</u>	<u>13,896</u>	<u>23,946</u>
Excess (deficiency) of receipts over disbursements	<u>768</u>	<u>(2,206)</u>	<u>14,331</u>	<u>21,731</u>	<u>-</u>	<u>843</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,081</u>	<u>\$ 550</u>	<u>\$ 84,076</u>	<u>\$ 130,416</u>	<u>\$ 553</u>	<u>\$ 55,021</u>	<u>\$ -</u>

FULTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	ISETS	Sheriff's Trust	Commissary	Treasurer's Trust	Fulton County Asset Seizure Fund	Child Abuse Prevention Fee	2017 Reassessment
Cash and investments - beginning	\$ 1,510	\$ -	\$ 49,700	\$ 718,264	\$ -	\$ 425	\$ 84,799
Receipts:							
Taxes	-	-	-	595,569	-	-	170,690
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	1,741
Charges for services	-	1,261,264	168,875	-	61,477	-	-
Fines and forfeits	324,766	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	170
Total receipts	<u>324,766</u>	<u>1,261,264</u>	<u>168,875</u>	<u>595,569</u>	<u>61,477</u>	<u>-</u>	<u>172,601</u>
Disbursements:							
Personal services	-	-	-	-	-	-	40,777
Supplies	-	-	-	-	-	-	497
Other services and charges	324,472	-	-	718,264	56,251	-	141,136
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	6,190
Other disbursements	-	1,253,928	175,483	-	-	-	-
Total disbursements	<u>324,472</u>	<u>1,253,928</u>	<u>175,483</u>	<u>718,264</u>	<u>56,251</u>	<u>-</u>	<u>188,600</u>
Excess (deficiency) of receipts over disbursements	<u>294</u>	<u>7,336</u>	<u>(6,608)</u>	<u>(122,695)</u>	<u>5,226</u>	<u>-</u>	<u>(15,999)</u>
Cash and investments - ending	<u>\$ 1,804</u>	<u>\$ 7,336</u>	<u>\$ 43,092</u>	<u>\$ 595,569</u>	<u>\$ 5,226</u>	<u>\$ 425</u>	<u>\$ 68,800</u>

FULTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Adult Probation User Fee	Juvenile Probation Users	Alcohol & Drug Svcs Prgrm Fee	Pretrial Diversion Program Fee	Sheriff's Cont. Education Fee	Co Law Enforcement Cont Ed Fee	Jury Pay Fund
Cash and investments - beginning	\$ 30,881	\$ 15,153	\$ 5,639	\$ 47,389	\$ 71,980	\$ 12,844	\$ 24,476
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	744	358	-	-	-	-	-
Fines and forfeits	78,997	3,337	24,103	2,820	7,386	2,297	4,063
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>79,741</u>	<u>3,695</u>	<u>24,103</u>	<u>2,820</u>	<u>7,386</u>	<u>2,297</u>	<u>4,063</u>
Disbursements:							
Personal services	75,435	-	-	36,686	-	-	2,629
Supplies	-	-	174	3,853	-	-	-
Other services and charges	15,663	487	1,587	6,845	2,460	-	750
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	2,955	-	-	-
Other disbursements	-	-	-	-	3,816	1,284	-
Total disbursements	<u>91,098</u>	<u>487</u>	<u>1,761</u>	<u>50,339</u>	<u>6,276</u>	<u>1,284</u>	<u>3,379</u>
Excess (deficiency) of receipts over disbursements	<u>(11,357)</u>	<u>3,208</u>	<u>22,342</u>	<u>(47,519)</u>	<u>1,110</u>	<u>1,013</u>	<u>684</u>
Cash and investments - ending	<u>\$ 19,524</u>	<u>\$ 18,361</u>	<u>\$ 27,981</u>	<u>\$ (130)</u>	<u>\$ 73,090</u>	<u>\$ 13,857</u>	<u>\$ 25,160</u>

FULTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Burns and Hendrickson Tile	John Miller Tile	Babcock Overmyer Tile	FC Communication Tower Maint	Courthouse & Annex Lease Pmt	GO 2010 Debt Service Fund	Co Comm Host Fee Receipt Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 306,217	\$ 222,960	\$ 7,009
Receipts:							
Taxes	-	-	-	-	-	363,143	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	319,307	4,000	-
Charges for services	4,019	6,203	9,576	900	-	-	302,406
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	1,201	-	200,000
Total receipts	<u>4,019</u>	<u>6,203</u>	<u>9,576</u>	<u>900</u>	<u>320,508</u>	<u>367,143</u>	<u>502,406</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	253,000	-	302,406
Debt service - principal and interest	-	-	-	-	-	393,533	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,019	6,203	9,576	-	-	-	-
Total disbursements	<u>4,019</u>	<u>6,203</u>	<u>9,576</u>	<u>-</u>	<u>253,000</u>	<u>393,533</u>	<u>302,406</u>
Excess (deficiency) of receipts over disbursements	-	-	-	900	67,508	(26,390)	200,000
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 900</u>	<u>\$ 373,725</u>	<u>\$ 196,570</u>	<u>\$ 207,009</u>

FULTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Drug Interdiction Program	Hazardous Substance	Lake Bruce Conservancy	Nyona Lake Conservancy	Mill Creek Conservancy	Clerk's Records Perpetuation	Commissioner Certificate Sale
Cash and investments - beginning	\$ 1,419	\$ 520,613	\$ 6	\$ 2	\$ -	\$ 75,344	\$ -
Receipts:							
Taxes	-	-	16,211	-	40,449	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	11,496	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	51,552	1,604	-	-	-	-	40,552
Total receipts	<u>51,552</u>	<u>1,604</u>	<u>16,211</u>	<u>-</u>	<u>40,449</u>	<u>11,496</u>	<u>40,552</u>
Disbursements:							
Personal services	316	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	7,384	13,800	-	-	-	522	14,467
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	10,344	-	-	-	-	-	-
Other disbursements	-	-	16,211	-	40,449	18,244	26,085
Total disbursements	<u>18,044</u>	<u>13,800</u>	<u>16,211</u>	<u>-</u>	<u>40,449</u>	<u>18,766</u>	<u>40,552</u>
Excess (deficiency) of receipts over disbursements	<u>33,508</u>	<u>(12,196)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,270)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 34,927</u>	<u>\$ 508,417</u>	<u>\$ 6</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 68,074</u>	<u>\$ -</u>

FULTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	County Elected Officials Train	Fulton Co Host	CAGIT Special	Atlas Collection Fees	Health/Prenatal	2010 EDIT Bond Construction Fund	Fines & Forf
Cash and investments - beginning	\$ 3,629	\$ 2,036,329	\$ 70,277	\$ 72	\$ 4,345	\$ 190,740	\$ 11,127
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	1,461	96,622	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	19,487
Other receipts	-	6,031	-	222	50	588	-
Total receipts	<u>1,461</u>	<u>102,653</u>	<u>-</u>	<u>222</u>	<u>50</u>	<u>588</u>	<u>19,487</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	84	-	-
Other services and charges	1,244	29,034	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	29,861	-	-	-	-	-
Other disbursements	-	154,615	-	222	-	-	27,719
Total disbursements	<u>1,244</u>	<u>213,510</u>	<u>-</u>	<u>222</u>	<u>84</u>	<u>-</u>	<u>27,719</u>
Excess (deficiency) of receipts over disbursements	<u>217</u>	<u>(110,857)</u>	<u>-</u>	<u>-</u>	<u>(34)</u>	<u>588</u>	<u>(8,232)</u>
Cash and investments - ending	<u>\$ 3,846</u>	<u>\$ 1,925,472</u>	<u>\$ 70,277</u>	<u>\$ 72</u>	<u>\$ 4,311</u>	<u>\$ 191,328</u>	<u>\$ 2,895</u>

FULTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	County Fuel Fund	CEDIT Homestead Replacement	HEA 1001-2008 State Homestead	PTRC/HMSTD State Repay	CAGIT LOIT PTRC	2005 Homeland Security Grant	FEMA
Cash and investments - beginning	\$ 45,488	\$ 165,835	\$ 4,856	\$ 2,383	\$ 22,587	\$ 819	\$ 68
Receipts:							
Taxes	-	-	-	-	929,777	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	856,750	-	-	-	-	-
Charges for services	275,684	-	-	-	449	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	146	-	-	-
Total receipts	<u>275,684</u>	<u>856,750</u>	<u>-</u>	<u>146</u>	<u>930,226</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	207,465	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	870,796	4,856	-	931,848	-	-
Total disbursements	<u>207,465</u>	<u>870,796</u>	<u>4,856</u>	<u>-</u>	<u>931,848</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>68,219</u>	<u>(14,046)</u>	<u>(4,856)</u>	<u>146</u>	<u>(1,622)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 113,707</u>	<u>\$ 151,789</u>	<u>\$ -</u>	<u>\$ 2,529</u>	<u>\$ 20,965</u>	<u>\$ 819</u>	<u>\$ 68</u>

FULTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Wayne Twp Grant	Voter Reg Board Enhanced	Sec 101 Vote Reimbursement	CFDA #97.067 '14 Homeland Sec	US 31 Corridor Plan	EMA Hazard Mitigation Grant	2015 HMEP Grant
Cash and investments - beginning	\$ 1	\$ 1,460	\$ 2,162	\$ -	\$ 114,053	\$ -	\$ (5,500)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	12,665	-	13,516	5,500
Charges for services	-	-	-	-	-	6,435	-
Fines and forfeits	-	340	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	340	-	12,665	-	19,951	5,500
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	3,000	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	12,665	-	23,614	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	12,665	3,000	23,614	-
Excess (deficiency) of receipts over disbursements	-	340	-	-	(3,000)	(3,663)	5,500
Cash and investments - ending	\$ 1	\$ 1,800	\$ 2,162	\$ -	\$ 111,053	\$ (3,663)	\$ -

FULTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	P25 Upgrade & Replace Equipment	2014 EMA Performance Grant	2015 Rural Demonstration Proje	2014 EMA Performance Grant (2)	Tanspo. Grant - PMTF & 5311	PHC Fund-Public Health Cord	CDBG State & Local Grant Repay
Cash and investments - beginning	\$ 5,455	\$ -	\$ -	\$ -	\$ -	\$ 6,196	\$ 26,945
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	8,180	1,268	19,499	298,167	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	8,180	1,268	19,499	298,167	-	-
Disbursements:							
Personal services	-	-	1,250	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	19,499	-	-	-
Other disbursements	-	8,180	-	-	298,167	-	-
Total disbursements	-	8,180	1,250	19,499	298,167	-	-
Excess (deficiency) of receipts over disbursements	-	-	18	-	-	-	-
Cash and investments - ending	\$ 5,455	\$ -	\$ 18	\$ -	\$ -	\$ 6,196	\$ 26,945

FULTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Courthouse Centennial	Bioterrorism-Grant	Public Health Emergency Prepar	FCC Corrections Grant Fund	FCC Corrections Grant 14/15	FCC Corrections Grant 15/16	Totals
Cash and investments - beginning	\$ 281	\$ 68	\$ -	\$ 37,211	\$ 37,789	\$ -	\$ 15,785,738
Receipts:							
Taxes	-	-	-	-	-	-	30,661,721
Licenses and permits	-	-	-	-	-	-	54,068
Intergovernmental receipts	-	-	14,315	-	69,894	89,863	6,005,622
Charges for services	-	-	-	-	-	-	4,723,760
Fines and forfeits	-	-	-	-	-	-	3,614,279
Other receipts	-	-	-	-	-	-	2,675,710
Total receipts	-	-	14,315	-	69,894	89,863	47,735,160
Disbursements:							
Personal services	-	-	-	-	33,440	32,406	8,378,609
Supplies	-	-	-	-	2,291	818	2,163,165
Other services and charges	-	-	-	-	14,187	11,840	5,403,279
Debt service - principal and interest	-	-	-	-	-	-	393,533
Capital outlay	-	-	-	-	3,370	1,500	616,939
Other disbursements	-	-	-	37,211	-	-	29,994,815
Total disbursements	-	-	-	37,211	53,288	46,564	46,950,340
Excess (deficiency) of receipts over disbursements	-	-	14,315	(37,211)	16,606	43,299	784,820
Cash and investments - ending	\$ 281	\$ 68	\$ 14,315	\$ -	\$ 54,395	\$ 43,299	\$ 16,570,558

FULTON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
FULTON COUNTY BUILDING CORPORATION	4TH STREET PROJECT	\$ 72,123	07/15/2011	01/15/2026
JASPER DULIN	LEASE OF SHERIFF'S/911 BLDG	27,318	11/17/2008	12/31/2018
WILLIAM MORRIS	LEASE OF SHERIFF'S/911 BLDG	27,318	11/17/2008	12/31/2018
REPUBLIC FIRST NATIONAL	SHERIFF VEHICLES	46,541	05/18/2015	07/15/2017
REPUBLIC FIRST NATIONAL	HIGHWAY TRUCKS EQUIPMENT	154,616	04/20/2015	06/15/2019
REPUBLIC FIRST NATIONAL	AMBULANCE	29,861	07/15/2015	07/15/2019
REPUBLIC FIRST NATIONAL	E911 RADIO'S	<u>82,148</u>	12/15/2015	12/15/2018
Total of annual lease payments		<u>\$ 439,925</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	TO FUND CAPITOL PROJECTS (JAIL;HIGHWAY;LANDFILL)	\$ 530,000	\$ 536,095
Revenue bonds	REFUNDING BONDS DATED 12/15/2010	245,000	125,231
Notes and loans payable	TO FUND DRAIN RECONSTRUCTION BURNS & HENDRICKSON TILE	2,356	2,404
Notes and loans payable	TO FUND JOHN MILLER RECONSTRUCTION PROJECT	2,044	2,086
Notes and loans payable	TO FUND BABCOCK OVERMYER RECONSTRUCTION PROJECT	<u>8,481</u>	<u>8,657</u>
Totals		<u>\$ 787,881</u>	<u>\$ 674,473</u>

FULTON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2015

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 1,286,409
Infrastructure	34,787,521
Buildings	8,216,758
Improvements other than buildings	4,310,634
Machinery, equipment, and vehicles	5,001,237
Books and other	50,000
Total capital assets	\$ 53,652,559

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/>.