

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

FRANKLIN COUNTY, INDIANA

January 1, 2014 to December 31, 2015



**FILED**  
10/21/2016



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Stephen Brack	12-20-12 to 12-31-18
County Treasurer	Veronica Voelker	01-01-13 to 12-31-16
Clerk of the Circuit Court	Karla J. Bauman	01-01-11 to 12-31-18
County Sheriff	Kenneth A. Murphy	01-01-11 to 12-31-18
County Recorder	Pamela K. Beneker	01-01-13 to 12-31-16
President of the Board of County Commissioners	Thomas Wilson	01-01-14 to 12-31-16
President of the County Council	Jeffery C. Koch Rebecca Oglesby	01-01-14 to 12-31-14 01-01-15 to 12-31-16



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF FRANKLIN COUNTY, INDIANA

We have examined the accompanying financial statement of Franklin County (County), for the period of January 1, 2014 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, 2014 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, 2014 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 Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the 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 24, 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.

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FRANKLIN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
General	\$ 487,271	\$ 4,295,847	\$ 4,479,679	\$ 303,439	\$ 4,483,985	\$ 3,819,355	\$ 968,069
Accident Report	5,989	1,972	-	7,961	2,329	5,026	5,264
Cagit Certified Shares	378,340	2,110,108	1,989,250	499,198	2,206,753	2,179,357	526,594
Highway Edit	563,240	723,433	839,871	446,802	834,992	891,563	390,231
City And Town Court Cost	2,564	4,170	4,099	2,635	4,002	6,637	-
Clerks Record Perpetuation	28,533	6,348	3,646	31,235	9,462	7,507	33,190
County Sales Disclosure Fee	22,852	2,605	25	25,432	2,950	1,550	26,832
Covered Bridge	50,898	3,700	-	54,598	3,700	-	58,298
Cumulative Bridge	773,163	523,495	484,207	812,451	372,563	535,226	649,788
Cumulative Capital Development	373,375	171,946	142,841	402,480	177,026	327,429	252,077
Drug Free Community Fund	46,439	21,780	28,500	39,719	26,903	19,013	47,609
Emergency Planning/Right To Know	9,154	3,396	1,211	11,339	3,437	1,747	13,029
Fire Arm Training	21,413	7,490	9,760	19,143	10,780	16,173	13,750
General Drain Improvement	8,315	-	-	8,315	-	-	8,315
Health	10,112	358,927	266,090	102,949	109,551	193,936	18,564
Co Id Protection (Recorder)	11,822	1,746	9,992	3,776	1,974	3,576	1,974
Health Maintenance	163,046	33,139	41,956	154,229	33,139	42,194	145,174
Local Road And Street	473,148	258,017	318,456	412,709	338,231	388,059	362,881
Inmate Medical	10,485	310	-	10,795	792	-	11,587
County Misdemeanant	56,347	14,626	32,111	38,862	14,187	6,250	46,799
Highway	422,746	2,281,427	1,884,320	819,853	2,328,866	1,902,273	1,246,446
Plat Book Fees	56,635	6,235	3,600	59,270	7,015	7,630	58,655
Fr Co Economic Development	85,232	12,578	10,242	87,568	50,000	39,783	97,785
Rainy Day Fund	889,913	826,340	825,000	891,253	750,000	750,000	891,253
Reassessment	510,728	232,339	312,259	430,808	197,512	253,533	374,787
Recorders Records Perpetuation	94,643	31,949	47,237	79,355	35,266	34,774	79,847
Sex & Violent Offender Admin	100	3,068	380	2,788	2,194	1,956	3,026
Sheriff Service (Police Pension)	19,474	4,745	-	24,219	6,507	25	30,701
Supplemental Public Defender	3,742	-	-	3,742	-	-	3,742
Surplus Tax	38,805	24,485	38,346	24,944	23,900	42,042	6,802
Surveyors Corner Perpetuation	24,517	4,605	3,327	25,795	4,770	8,000	22,565
Tax Sale Redemption	5,014	55,572	50,604	9,982	35,849	40,029	5,802
Tax Sale Surplus	260,531	335,951	284,160	312,322	233,633	238,551	307,404
Ind Local Health Dept Trust Account	28,539	17,406	14,320	31,625	17,406	13,976	35,055
Guardian Ad Litem/Court User Fee	3,605	-	-	3,605	1,500	3,000	2,105
Election	7,988	151,173	120,685	38,476	74,324	30,184	82,616
Auditors Ineligible Deductions	8,510	213	-	8,723	-	2,913	5,810
Co Elected Officials Training	3,521	1,746	1,337	3,930	1,957	1,030	4,857
Park And Recreation	10,412	293,669	232,218	71,863	121,720	167,149	26,434
Co Offender Transportation	3,000	1,313	-	4,313	1,313	-	5,626
Statewide 911	242,567	356,994	368,908	230,653	349,632	309,433	270,852
Supplemental Adult Probation	29,273	101,864	85,136	46,001	120,471	85,752	80,720
Supplemental Juvenile Probation	42,676	8,553	5,400	45,829	7,043	-	52,872
Co Users Fees	56,219	47,921	6,055	98,085	30,008	22,330	105,763
Dare Ditch	11,883	113,696	113,401	12,178	61,804	62,100	11,882
Drainage Maintenance	19,213	3,250	-	22,463	-	4,758	17,705
Waste Management & Recycling	27,839	12,200	6,284	33,755	12,200	12,302	33,653

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

FRANKLIN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015  
(Continued)

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	12-31-15
Donations	7,753	3,564	6,491	4,826	7,129	6,021	5,934
TIF - Golden Road	-	-	-	-	25,686	-	25,686
Bond 2 Government Center	224,991	433,929	423,170	235,750	424,140	425,960	233,930
Health Self Insurance	2,068,255	1,768,027	1,678,168	2,158,114	1,565,994	1,388,070	2,336,038
Payroll Clearing Fund	5	1,129,171	1,129,064	112	1,106,678	1,106,791	(1)
Settlement	-	12,925,610	12,925,610	-	13,148,434	13,148,434	-
Commercial Vehicle Excise Tax	-	83,224	83,224	-	93,484	93,484	-
Sewage Fees	38,831	30,672	30,672	38,831	43,320	43,320	38,831
Financial Institutions Tax	-	117,482	117,482	-	124,573	124,573	-
HEA 1001-2008 State HSC	488	-	-	488	-	-	488
Fines And Forfeitures	11,009	56,540	59,976	7,573	59,488	58,790	8,271
Infractions And Judgements	1,368	5,512	6,785	95	4,362	4,217	240
Overweight Vehicle Fines	-	5	5	-	5	5	-
Special Death Benefits	200	1,555	1,630	125	2,035	2,010	150
State Gen Fund Sales Disclosure	500	2,600	2,895	205	2,950	2,890	265
Coroner Training Fund	166	883	969	80	1,198	1,192	86
Interstate Compact Fee	438	1,313	1,688	63	1,313	1,188	188
Mortgage Fee (Recorder)	368	1,983	2,203	148	2,345	2,363	130
Child Restraint System Violations	-	85	85	-	40	35	5
Forest Restoration	203	3,202	203	3,202	602	3,804	-
Inheritance Tax	19,540	29,166	48,601	105	9,253	2,332	7,026
Education Plate Fees	-	450	375	75	338	413	-
Riverboat Wagering Tax Revenue	-	137,924	137,923	1	136,766	136,766	1
Innkeepers Tax	170,486	94,819	87,516	177,789	102,110	82,970	196,929
Prosecutor ARRA	872	210	210	872	-	872	-
Clerk ARRA	15,384	-	4,463	10,921	-	500	10,421
Co General IV-D Incentive	45,566	9,412	22,650	32,328	9,059	24,996	16,391
Title IV-D Prosecuting Attorney	2,916	-	-	2,916	-	-	2,916
Title IV-D Pros. At.10/1/99	40,257	14,154	15,070	39,341	13,639	16,725	36,255
Title IV-D County Clerk Incentive	5	-	-	5	-	-	5
Title IV-D Clerk 10/1/99	17,423	9,412	9,817	17,018	9,059	8,393	17,684
CAR-1-After Settlement Collections	586,472	782,341	586,472	782,341	519,317	782,341	519,317
CAR-1- Court Trust Account	104,776	1,337,678	1,281,033	161,421	1,910,878	1,933,036	139,263
CAR1- ISETS Clerk	1,300	166,064	165,582	1,782	201,233	202,484	531
CAR-1-Sheriff Commissary Fund	28,523	16,046	16,791	27,778	11,040	13,794	25,024
CAR-1-Inmate Trust Fund	1,543	13,015	12,662	1,896	15,039	15,872	1,063
Local Public Health Coordinator	1,743	-	4,879	(3,136)	3,136	-	-
Cholesterol	27	-	-	27	-	-	27
Park Nonreverting	11,507	41	-	11,548	41	-	11,589
Tower Maintenance	22,191	4,800	3,337	23,654	4,800	10,652	17,802
Flu Vac	14,427	-	5,542	8,885	3,500	3,537	8,848
Radio E 911	890	-	-	890	-	-	890
Vaccine	11,417	5,626	868	16,175	5,521	1,333	20,363
Gov't Building Renovations	25	-	-	25	-	-	25
Commissioner Certificate Sale	4,083	33,593	33,394	4,282	-	-	4,282
Rex Road Repairs	135,039	-	34,748	100,291	-	37,500	62,791
Fr Co Law Enforcement Fund	67,027	-	30,345	36,682	-	-	36,682

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

FRANKLIN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015  
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
Records Check Fee Sheriff	600	-	-	600	-	-	600
Surplus Dog	308	-	-	308	-	-	308
Co Law Enforcement Continuing	33	-	-	33	120	-	153
Law Enf Continuing Ed	14,097	2,590	6,013	10,674	2,834	7,890	5,618
IN Home Detention	27,953	16,842	5,409	39,386	17,296	4,809	51,873
Choices/Saturday Program	3,698	-	500	3,198	-	500	2,698
Deferral Program	41,494	1,652	23,819	19,327	2,970	16,169	6,128
Final HEA 1001-2007 PTRC & HSC	13	-	-	13	-	-	13
Cagit	-	4,395,692	4,395,692	-	4,718,394	4,718,394	-
Edit Tax	-	1,104,231	1,104,231	-	1,187,150	1,187,150	-
Weed Liens	-	-	-	-	600	600	-
State Sex/Violent Offend Fee	-	96	86	10	173	172	11
Operation Pullover	177	6,280	6,280	177	7,886	7,886	177
Open Alcohol Bev 6/27-7/13/03	1,031	-	-	1,031	-	-	1,031
Stayin' Alive DUI	7,018	5,000	8,207	3,811	5,000	6,037	2,774
Open GIS WFS Grant	1,250	2,000	1,500	1,750	250	-	2,000
Public Mass Transportation	-	281,416	281,416	-	304,877	304,877	-
Victim Assistance	22	-	-	22	-	-	22
MRC Federal (Health)	4,238	-	1,233	3,005	3,500	3,500	3,005
NACCHO - MRC	-	3,500	3,500	-	-	-	-
EMA Performance Grant Salary	9,130	-	9,130	-	-	-	-
EMA Performance Grant Bonus	-	5,180	5,180	-	8,486	8,486	-
Marijuana Eradication	18	-	-	18	-	-	18
PHC Base/CRI Public Health Coordinator	-	9,102	10,899	(1,797)	12,590	10,792	1
PHC Base/CRI Public Health Coordinator 2016	(5,636)	23,555	17,919	-	9,836	11,803	(1,967)
Teppco G.P. / EMA	691	-	398	293	-	112	181
Ebola Grant Health Dept	-	-	-	-	8,073	4,264	3,809
Park Grants	1	-	-	1	-	-	1
Public Health Syst Quality Imp	276	-	677	(401)	401	-	-
Landscaping Grant Bville Found	100	-	-	100	-	-	100
Health Dept Grant Bville Found	-	798	-	798	800	798	800
GAL/CASA Grant	2,386	4,540	2,325	4,601	5,379	956	9,024
Bio-Terrorism	1,244	-	-	1,244	-	-	1,244
Marine Patrol Grant	1,458	-	-	1,458	-	-	1,458
MRC State (Health)	-	6,496	8,696	(2,200)	6,999	5,200	(401)
Bulletproof Vest Program	30	-	1,355	(1,325)	1,355	1,215	(1,185)
R1 Ind Nat Dist Grant	1,401	-	-	1,401	-	-	1,401
Ind. Sec. School Safety Grant	-	35,862	36,076	(214)	52,215	51,605	396
Lawrenceburg Grnt Fnd/Redevelopment	-	126,000	13,023	112,977	-	40,536	72,441
Park Playground Donation	1,751	-	-	1,751	-	-	1,751
<b>Totals</b>	<b>\$ 10,176,627</b>	<b>\$ 38,723,287</b>	<b>\$ 37,981,075</b>	<b>\$ 10,918,839</b>	<b>\$ 39,037,335</b>	<b>\$ 38,559,535</b>	<b>\$ 11,396,639</b>

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

FRANKLIN 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.

FRANKLIN 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.

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.

FRANKLIN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**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.

FRANKLIN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**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

*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.

FRANKLIN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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 some funds with deficits in cash as a result of funds being set up for reimbursable grants and the reimbursements for expenditures made by the County not being received by December 31, 2014 and 2015.

#### 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 statement contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the 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.

FRANKLIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	General	Accident Report	Cagit Certified Shares	Highway Edit	City And Town Court Cost	Clerks Record Perpetuation	County Sales Disclosure Fee	Covered Bridge	Cumulative Bridge
Cash and investments - beginning	\$ 487,271	\$ 5,989	\$ 378,340	\$ 563,240	\$ 2,564	\$ 28,533	\$ 22,852	\$ 50,898	\$ 773,163
Receipts:									
Taxes	2,390,117	-	2,088,104	673,095	-	-	-	-	502,970
Licenses and permits	37,571	-	-	-	-	-	-	-	-
Intergovernmental receipts	45,667	-	-	-	-	-	-	-	4,697
Charges for services	213,869	1,972	-	-	-	5,708	-	-	-
Fines and forfeits	85	-	-	-	-	-	-	-	-
Other receipts	1,608,538	-	22,004	50,338	4,170	640	2,605	3,700	15,828
Total receipts	4,295,847	1,972	2,110,108	723,433	4,170	6,348	2,605	3,700	523,495
Disbursements:									
Personal services	2,659,364	-	1,016,726	-	-	-	-	-	-
Supplies	62,524	-	165,431	735,813	-	-	-	-	317,034
Other services and charges	653,068	-	805,579	16,757	-	1,469	-	-	167,173
Capital outlay	3,687	-	1,514	87,301	-	2,177	-	-	-
Other disbursements	1,101,036	-	-	-	4,099	-	25	-	-
Total disbursements	4,479,679	-	1,989,250	839,871	4,099	3,646	25	-	484,207
Excess (deficiency) of receipts over disbursements	(183,832)	1,972	120,858	(116,438)	71	2,702	2,580	3,700	39,288
Cash and investments - ending	\$ 303,439	\$ 7,961	\$ 499,198	\$ 446,802	\$ 2,635	\$ 31,235	\$ 25,432	\$ 54,598	\$ 812,451

FRANKLIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Cumulative Capital Development	Drug Free Community Fund	Emergency Planning/Right To Know	Fire Arm Training	General Drain Improvement	Health	Co Id Protection (Recorder)	Health Maintenance	Local Road And Street
Cash and investments - beginning	\$ 373,375	\$ 46,439	\$ 9,154	\$ 21,413	\$ 8,315	\$ 10,112	\$ 11,822	\$ 163,046	\$ 473,148
Receipts:									
Taxes	167,260	-	-	-	-	265,892	-	-	257,117
Licenses and permits	-	-	-	-	-	9,200	-	-	-
Intergovernmental receipts	1,562	-	3,396	-	-	2,483	-	-	-
Charges for services	-	21,780	-	7,240	-	6,342	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	3,124	-	-	250	-	75,010	1,746	33,139	900
Total receipts	171,946	21,780	3,396	7,490	-	358,927	1,746	33,139	258,017
Disbursements:									
Personal services	-	-	-	-	-	185,087	-	41,956	-
Supplies	-	-	-	-	-	2,377	-	-	318,456
Other services and charges	74,916	28,500	-	-	-	3,626	9,992	-	-
Capital outlay	67,925	-	-	-	-	-	-	-	-
Other disbursements	-	-	1,211	9,760	-	75,000	-	-	-
Total disbursements	142,841	28,500	1,211	9,760	-	266,090	9,992	41,956	318,456
Excess (deficiency) of receipts over disbursements	29,105	(6,720)	2,185	(2,270)	-	92,837	(8,246)	(8,817)	(60,439)
Cash and investments - ending	\$ 402,480	\$ 39,719	\$ 11,339	\$ 19,143	\$ 8,315	\$ 102,949	\$ 3,576	\$ 154,229	\$ 412,709

FRANKLIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Inmate Medical	County Misdemeanant	Highway	Plat Book Fees	Fr Co Economic Development	Rainy Day Fund	Reassessment	Recorders Records Perpetuation	Sex & Violent Offender Admin
Cash and investments - beginning	\$ 10,485	\$ 56,347	\$ 422,746	\$ 56,635	\$ 85,232	\$ 889,913	\$ 510,728	\$ 94,643	\$ 100
Receipts:									
Taxes	-	-	-	-	12,500	-	190,533	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,258,101	-	-	-	1,779	-	-
Charges for services	310	-	524	6,235	-	-	-	31,949	-
Fines and forfeits	-	-	-	-	-	-	-	-	1,569
Other receipts	-	14,626	22,802	-	78	826,340	40,027	-	1,499
Total receipts	310	14,626	2,281,427	6,235	12,578	826,340	232,339	31,949	3,068
Disbursements:									
Personal services	-	-	1,097,887	-	4,002	-	121,870	-	-
Supplies	-	1,658	337,146	-	96	-	3,008	-	-
Other services and charges	-	-	425,360	3,600	6,144	-	147,336	-	-
Capital outlay	-	30,453	23,927	-	-	-	45	-	-
Other disbursements	-	-	-	-	-	825,000	40,000	47,237	380
Total disbursements	-	32,111	1,884,320	3,600	10,242	825,000	312,259	47,237	380
Excess (deficiency) of receipts over disbursements	310	(17,485)	397,107	2,635	2,336	1,340	(79,920)	(15,288)	2,688
Cash and investments - ending	\$ 10,795	\$ 38,862	\$ 819,853	\$ 59,270	\$ 87,568	\$ 891,253	\$ 430,808	\$ 79,355	\$ 2,788

FRANKLIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Sheriff Service (Police Pension)	Supplemental Public Defender	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Ind Local Health Dept Trust Account	Guardian Ad Litem/Court User Fee	Election
Cash and investments - beginning	\$ 19,474	\$ 3,742	\$ 38,805	\$ 24,517	\$ 5,014	\$ 260,531	\$ 28,539	\$ 3,605	\$ 7,988
Receipts:									
Taxes	-	-	24,253	-	-	335,951	-	-	147,312
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	1,376
Charges for services	-	-	-	4,605	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	4,745	-	232	-	55,572	-	17,406	-	2,485
Total receipts	4,745	-	24,485	4,605	55,572	335,951	17,406	-	151,173
Disbursements:									
Personal services	-	-	-	2,000	-	-	13,740	-	17,819
Supplies	-	-	-	-	-	-	51	-	19,193
Other services and charges	-	-	-	-	-	-	49	-	80,662
Capital outlay	-	-	-	1,327	-	-	480	-	3,011
Other disbursements	-	-	38,346	-	50,604	284,160	-	-	-
Total disbursements	-	-	38,346	3,327	50,604	284,160	14,320	-	120,685
Excess (deficiency) of receipts over disbursements	4,745	-	(13,861)	1,278	4,968	51,791	3,086	-	30,488
Cash and investments - ending	\$ 24,219	\$ 3,742	\$ 24,944	\$ 25,795	\$ 9,982	\$ 312,322	\$ 31,625	\$ 3,605	\$ 38,476

FRANKLIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Auditors Ineligible Deductions	Co Elected Officials Training	Park And Recreation	Co Offender Transportation	Statewide 911	Supplemental Adult Probation	Supplemental Juvenile Probation	Co Users Fees	Dare Ditch
Cash and investments - beginning	\$ 8,510	\$ 3,521	\$ 10,412	\$ 3,000	\$ 242,567	\$ 29,273	\$ 42,676	\$ 56,219	\$ 11,883
Receipts:									
Taxes	-	-	198,914	-	-	-	-	-	113,696
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,821	-	-	-	-	-	-
Charges for services	-	-	52,392	-	-	99,986	8,083	42,241	-
Fines and forfeits	-	-	-	-	-	1,878	470	-	-
Other receipts	213	1,746	40,542	1,313	356,994	-	-	5,680	-
Total receipts	213	1,746	293,669	1,313	356,994	101,864	8,553	47,921	113,696
Disbursements:									
Personal services	-	-	140,011	-	251,867	62,477	-	4,913	-
Supplies	-	-	13,162	-	-	1,121	-	-	-
Other services and charges	-	1,337	18,645	-	115,131	19,698	5,400	367	111,811
Capital outlay	-	-	20,246	-	-	1,840	-	570	-
Other disbursements	-	-	40,154	-	1,910	-	-	205	1,590
Total disbursements	-	1,337	232,218	-	368,908	85,136	5,400	6,055	113,401
Excess (deficiency) of receipts over disbursements	213	409	61,451	1,313	(11,914)	16,728	3,153	41,866	295
Cash and investments - ending	\$ 8,723	\$ 3,930	\$ 71,863	\$ 4,313	\$ 230,653	\$ 46,001	\$ 45,829	\$ 98,085	\$ 12,178

FRANKLIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Drainage Maintenance	Waste Management & Recycling	Donations	TIF - Golden Road	Bond 2 Government Center	Health Self & Insurance	Payroll Clearing Fund	Settlement	Commercial Vehicle Excise Tax
Cash and investments - beginning	\$ 19,213	\$ 27,839	\$ 7,753	\$ -	\$ 224,991	\$ 2,068,255	\$ 5	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	429,926	-	812,027	12,924,783	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	12,200	-	-	4,003	-	-	-	83,224
Charges for services	-	-	-	-	-	-	55	827	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	3,250	-	3,564	-	-	1,768,027	317,089	-	-
<b>Total receipts</b>	<b>3,250</b>	<b>12,200</b>	<b>3,564</b>	<b>-</b>	<b>433,929</b>	<b>1,768,027</b>	<b>1,129,171</b>	<b>12,925,610</b>	<b>83,224</b>
Disbursements:									
Personal services	-	840	-	-	-	-	1,129,064	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	3,244	5,906	-	423,170	-	-	-	-
Capital outlay	-	2,200	48	-	-	-	-	-	-
Other disbursements	-	-	537	-	-	1,678,168	-	12,925,610	83,224
<b>Total disbursements</b>	<b>-</b>	<b>6,284</b>	<b>6,491</b>	<b>-</b>	<b>423,170</b>	<b>1,678,168</b>	<b>1,129,064</b>	<b>12,925,610</b>	<b>83,224</b>
Excess (deficiency) of receipts over disbursements	3,250	5,916	(2,927)	-	10,759	89,859	107	-	-
Cash and investments - ending	\$ 22,463	\$ 33,755	\$ 4,826	\$ -	\$ 235,750	\$ 2,158,114	\$ 112	\$ -	\$ -

FRANKLIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Sewage Fees	Financial Institutions Tax	HEA 1001-2008 State HSC	Fines And Forfeitures	Infractions And Judgements	Overweight Vehicle Fines	Special Death Benefits	State Gen Fund Sales Disclosure	Coroner Training Fund
Cash and investments - beginning	\$ 38,831	\$ -	\$ 488	\$ 11,009	\$ 1,368	\$ -	\$ 200	\$ 500	\$ 166
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	117,482	-	-	-	-	-	-	-
Charges for services	30,672	-	-	56,540	4,967	-	-	2,600	883
Fines and forfeits	-	-	-	-	545	5	-	-	-
Other receipts	-	-	-	-	-	-	1,555	-	-
Total receipts	<u>30,672</u>	<u>117,482</u>	<u>-</u>	<u>56,540</u>	<u>5,512</u>	<u>5</u>	<u>1,555</u>	<u>2,600</u>	<u>883</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	30,672	117,482	-	59,976	6,785	5	1,630	2,895	969
Total disbursements	<u>30,672</u>	<u>117,482</u>	<u>-</u>	<u>59,976</u>	<u>6,785</u>	<u>5</u>	<u>1,630</u>	<u>2,895</u>	<u>969</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,436)</u>	<u>(1,273)</u>	<u>-</u>	<u>(75)</u>	<u>(295)</u>	<u>(86)</u>
Cash and investments - ending	<u>\$ 38,831</u>	<u>\$ -</u>	<u>\$ 488</u>	<u>\$ 7,573</u>	<u>\$ 95</u>	<u>\$ -</u>	<u>\$ 125</u>	<u>\$ 205</u>	<u>\$ 80</u>

FRANKLIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Interstate Compact Fee	Mortgage Fee (Recorder)	Child Restraint System Violations	Forest Restoration	Inheritance Tax	Education Plate Fees	Riverboat Wagering Tax Revenue	Innkeepers Tax	Prosecutor ARRA
Cash and investments - beginning	\$ 438	\$ 368	\$ -	\$ 203	\$ 19,540	\$ -	\$ -	\$ 170,486	\$ 872
Receipts:									
Taxes	-	-	-	-	1,453	450	-	94,819	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	27,713	-	136,766	-	-
Charges for services	-	168	-	-	-	-	-	-	-
Fines and forfeits	1,000	-	85	3,202	-	-	-	-	-
Other receipts	313	1,815	-	-	-	-	1,158	-	210
Total receipts	<u>1,313</u>	<u>1,983</u>	<u>85</u>	<u>3,202</u>	<u>29,166</u>	<u>450</u>	<u>137,924</u>	<u>94,819</u>	<u>210</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	210
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	1,688	2,203	85	203	48,601	375	137,923	87,516	-
Total disbursements	<u>1,688</u>	<u>2,203</u>	<u>85</u>	<u>203</u>	<u>48,601</u>	<u>375</u>	<u>137,923</u>	<u>87,516</u>	<u>210</u>
Excess (deficiency) of receipts over disbursements	<u>(375)</u>	<u>(220)</u>	<u>-</u>	<u>2,999</u>	<u>(19,435)</u>	<u>75</u>	<u>1</u>	<u>7,303</u>	<u>-</u>
Cash and investments - ending	<u>\$ 63</u>	<u>\$ 148</u>	<u>\$ -</u>	<u>\$ 3,202</u>	<u>\$ 105</u>	<u>\$ 75</u>	<u>\$ 1</u>	<u>\$ 177,789</u>	<u>\$ 872</u>

FRANKLIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Clerk ARRA	Co General IV-D Incentive	Title IV-D Prosecuting Attorney	Title IV-D Pros. At.10/1/99	Title IV-D County Clerk Incentive	Title IV-D Clerk 10/1/99	CAR-1-After Settlement Collections	CAR-1- Court Trust Account	CAR1- ISETS Clerk
Cash and investments - beginning	\$ 15,384	\$ 45,566	\$ 2,916	\$ 40,257	\$ 5	\$ 17,423	\$ 586,472	\$ 104,776	\$ 1,300
Receipts:									
Taxes	-	-	-	-	-	-	782,341	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	1,337,678	166,064
Other receipts	-	9,412	-	14,154	-	9,412	-	-	-
Total receipts	-	9,412	-	14,154	-	9,412	782,341	1,337,678	166,064
Disbursements:									
Personal services	-	10,210	-	11,838	-	8,286	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	12,100	-	-	-	-	-	-	-
Capital outlay	4,463	340	-	-	-	-	-	-	-
Other disbursements	-	-	-	3,232	-	1,531	586,472	1,281,033	165,582
Total disbursements	4,463	22,650	-	15,070	-	9,817	586,472	1,281,033	165,582
Excess (deficiency) of receipts over disbursements	(4,463)	(13,238)	-	(916)	-	(405)	195,869	56,645	482
Cash and investments - ending	\$ 10,921	\$ 32,328	\$ 2,916	\$ 39,341	\$ 5	\$ 17,018	\$ 782,341	\$ 161,421	\$ 1,782

FRANKLIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	CAR-1-Sheriff Commissary Fund	CAR-1-Inmate Trust Fund	Local Public Health Coordinator	Cholesterol	Park Nonreverting	Tower Maintenance	Flu Vac	Radio E 911	Vaccine
Cash and investments - beginning	\$ 28,523	\$ 1,543	\$ 1,743	\$ 27	\$ 11,507	\$ 22,191	\$ 14,427	\$ 890	\$ 11,417
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	16,046	13,015	-	-	-	200	-	-	160
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	41	4,600	-	-	5,466
Total receipts	16,046	13,015	-	-	41	4,800	-	-	5,626
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	2,193	-	-	400
Capital outlay	-	-	4,879	-	-	1,144	5,542	-	-
Other disbursements	16,791	12,662	-	-	-	-	-	-	468
Total disbursements	16,791	12,662	4,879	-	-	3,337	5,542	-	868
Excess (deficiency) of receipts over disbursements	(745)	353	(4,879)	-	41	1,463	(5,542)	-	4,758
Cash and investments - ending	\$ 27,778	\$ 1,896	\$ (3,136)	\$ 27	\$ 11,548	\$ 23,654	\$ 8,885	\$ 890	\$ 16,175

FRANKLIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Gov't Building Renovations	Commissioner Certificate Sale	Rex Road Repairs	Fr Co Law Enforcement Fund	Records Check Fee Sheriff	Surplus Dog	Co Law Enforcement Continuing	Law Enf Continuing Ed	IN Home Detention
Cash and investments - beginning	\$ 25	\$ 4,083	\$ 135,039	\$ 67,027	\$ 600	\$ 308	\$ 33	\$ 14,097	\$ 27,953
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	2,590	16,842
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	33,593	-	-	-	-	-	-	-
Total receipts	-	33,593	-	-	-	-	-	2,590	16,842
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	40	-	-	-	-	-
Other services and charges	-	-	34,748	336	-	-	-	-	5,409
Capital outlay	-	-	-	29,969	-	-	-	-	-
Other disbursements	-	33,394	-	-	-	-	-	6,013	-
Total disbursements	-	33,394	34,748	30,345	-	-	-	6,013	5,409
Excess (deficiency) of receipts over disbursements	-	199	(34,748)	(30,345)	-	-	-	(3,423)	11,433
Cash and investments - ending	\$ 25	\$ 4,282	\$ 100,291	\$ 36,682	\$ 600	\$ 308	\$ 33	\$ 10,674	\$ 39,386

FRANKLIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Choices/Saturday Program	Deferral Program	Final HEA 1001-2007 PTRC & HSC	Cagit	Edit Tax	Weed Liens	State Sex/Violent Offend Fee	Operation Pullover	Open Alcohol Bev 6/27-7/13/03
Cash and investments - beginning	\$ 3,698	\$ 41,494	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ 177	\$ 1,031
Receipts:									
Taxes	-	-	-	4,395,692	1,104,231	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	4,464	-
Charges for services	-	1,652	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	96	-	-
Other receipts	-	-	-	-	-	-	-	1,816	-
Total receipts	-	1,652	-	4,395,692	1,104,231	-	96	6,280	-
Disbursements:									
Personal services	-	14,564	-	-	-	-	-	6,280	-
Supplies	-	1,679	-	-	-	-	-	-	-
Other services and charges	-	452	-	-	-	-	-	-	-
Capital outlay	500	7,124	-	-	-	-	-	-	-
Other disbursements	-	-	-	4,395,692	1,104,231	-	86	-	-
Total disbursements	500	23,819	-	4,395,692	1,104,231	-	86	6,280	-
Excess (deficiency) of receipts over disbursements	(500)	(22,167)	-	-	-	-	10	-	-
Cash and investments - ending	\$ 3,198	\$ 19,327	\$ 13	\$ -	\$ -	\$ -	\$ 10	\$ 177	\$ 1,031

FRANKLIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Stayin' Alive DUI	Open GIS WFS Grant	Public Mass Transportation	Victim Assistance	MRC Federal (Health)	NACCHO - MRC	EMA Performance Grant Salary	EMA Performance Grant Bonus	Marijuana Eradication
Cash and investments - beginning	\$ 7,018	\$ 1,250	\$ -	\$ 22	\$ 4,238	\$ -	\$ 9,130	\$ -	\$ 18
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	3,500	-	5,180	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	5,000	2,000	281,416	-	-	-	-	-	-
Total receipts	5,000	2,000	281,416	-	-	3,500	-	5,180	-
Disbursements:									
Personal services	8,207	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	529	-
Other services and charges	-	1,500	-	-	-	3,500	-	-	-
Capital outlay	-	-	-	-	1,233	-	-	4,651	-
Other disbursements	-	-	281,416	-	-	-	9,130	-	-
Total disbursements	8,207	1,500	281,416	-	1,233	3,500	9,130	5,180	-
Excess (deficiency) of receipts over disbursements	(3,207)	500	-	-	(1,233)	-	(9,130)	-	-
Cash and investments - ending	\$ 3,811	\$ 1,750	\$ -	\$ 22	\$ 3,005	\$ -	\$ -	\$ -	\$ 18

FRANKLIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	PHC Base/CRI Public Health Coordinator	PHC Base/CRI Public Health Coordinator 2016	Teppco G.P. / EMA	Ebola Grant Health Dept	Park Grants	Public Health Syst Quality Imp	Landscaping Grant Bville Found	Health Dept Grant Bville Found	GAL/CASA Grant
Cash and investments - beginning	\$ -	\$ (5,636)	\$ 691	\$ -	\$ 1	\$ 276	\$ 100	\$ -	\$ 2,386
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	9,102	23,419	-	-	-	-	-	798	2,514
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	136	-	-	-	-	-	-	2,026
Total receipts	9,102	23,555	-	-	-	-	-	798	4,540
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	101	1,052	-	-	-	-	-	-	-
Other services and charges	10,798	16,867	398	-	-	-	-	-	2,325
Capital outlay	-	-	-	-	-	677	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	10,899	17,919	398	-	-	677	-	-	2,325
Excess (deficiency) of receipts over disbursements	(1,797)	5,636	(398)	-	-	(677)	-	798	2,215
Cash and investments - ending	\$ (1,797)	\$ -	\$ 293	\$ -	\$ 1	\$ (401)	\$ 100	\$ 798	\$ 4,601

FRANKLIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Bio-Terrorism	Marine Patrol Grant	MRC State (Health)	Bulletproof Vest Program	R1 Ind Nat Dist Grant	Ind. Sec. School Safety Grant	Lawrenceburg Grnt Fnd/Redevelopment	Park Playground Donation	Totals
Cash and investments - beginning	\$ 1,244	\$ 1,458	\$ -	\$ 30	\$ 1,401	\$ -	\$ -	\$ 1,751	\$ 10,176,627
Receipts:									
Taxes	-	-	-	-	-	-	-	-	27,913,436
Licenses and permits	-	-	-	-	-	-	-	-	46,771
Intergovernmental receipts	-	-	6,496	-	-	33,840	-	-	2,791,583
Charges for services	-	-	-	-	-	-	-	-	650,453
Fines and forfeits	-	-	-	-	-	-	-	-	1,512,677
Other receipts	-	-	-	-	-	2,022	126,000	-	5,808,367
Total receipts	-	-	6,496	-	-	35,862	126,000	-	38,723,287
Disbursements:									
Personal services	-	-	-	-	-	36,076	-	-	6,845,294
Supplies	-	-	151	-	-	-	-	-	1,980,622
Other services and charges	-	-	7,997	-	-	-	13,023	-	3,240,986
Capital outlay	-	-	548	1,355	-	-	-	-	309,176
Other disbursements	-	-	-	-	-	-	-	-	25,604,997
Total disbursements	-	-	8,696	1,355	-	36,076	13,023	-	37,981,075
Excess (deficiency) of receipts over disbursements	-	-	(2,200)	(1,355)	-	(214)	112,977	-	742,212
Cash and investments - ending	\$ 1,244	\$ 1,458	\$ (2,200)	\$ (1,325)	\$ 1,401	\$ (214)	\$ 112,977	\$ 1,751	\$ 10,918,839

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

	General	Accident Report	Cagit Certified Shares	Highway Edit	City And Town Court Cost	Clerks Record Perpetuation	County Sales Disclosure Fee	Covered Bridge	Cumulative Bridge
Cash and investments - beginning	\$ 303,439	\$ 7,961	\$ 499,198	\$ 446,802	\$ 2,635	\$ 31,235	\$ 25,432	\$ 54,598	\$ 812,451
Receipts:									
Taxes	3,047,229	-	2,176,729	834,715	-	-	-	-	292,261
Licenses and permits	40,505	-	-	-	-	-	-	-	-
Intergovernmental receipts	49,840	-	-	-	-	-	-	-	75,101
Charges for services	223,172	2,329	205	-	-	9,138	5	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	1,123,239	-	29,819	277	4,002	324	2,945	3,700	5,201
Total receipts	4,483,985	2,329	2,206,753	834,992	4,002	9,462	2,950	3,700	372,563
Disbursements:									
Personal services	2,086,456	-	1,540,234	-	-	1,942	-	-	-
Supplies	17,182	-	235,157	702,962	-	-	1,530	-	322,631
Other services and charges	927,645	-	386,515	18,782	-	2,973	-	-	212,595
Capital outlay	12,641	-	17,443	169,819	-	2,592	-	-	-
Other disbursements	775,431	5,026	8	-	6,637	-	20	-	-
Total disbursements	3,819,355	5,026	2,179,357	891,563	6,637	7,507	1,550	-	535,226
Excess (deficiency) of receipts over disbursements	664,630	(2,697)	27,396	(56,571)	(2,635)	1,955	1,400	3,700	(162,663)
Cash and investments - ending	\$ 968,069	\$ 5,264	\$ 526,594	\$ 390,231	\$ -	\$ 33,190	\$ 26,832	\$ 58,298	\$ 649,788

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

	Cumulative Capital Development	Drug Free Community Fund	Emergency Planning/Right To Know	Fire Arm Training	General Drain Improvement	Health	Co Id Protection (Recorder)	Health Maintenance	Local Road And Street
Cash and investments - beginning	\$ 402,480	\$ 39,719	\$ 11,339	\$ 19,143	\$ 8,315	\$ 102,949	\$ 3,576	\$ 154,229	\$ 412,709
Receipts:									
Taxes	173,714	-	-	-	-	90,924	-	-	262,331
Licenses and permits	-	-	-	-	-	9,390	-	-	-
Intergovernmental receipts	1,698	-	3,437	-	-	939	-	-	-
Charges for services	-	26,903	-	10,780	-	8,272	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	1,614	-	-	-	-	26	1,974	33,139	75,900
Total receipts	177,026	26,903	3,437	10,780	-	109,551	1,974	33,139	338,231
Disbursements:									
Personal services	-	-	-	-	-	187,342	-	42,194	-
Supplies	-	-	-	-	-	3,053	-	-	388,059
Other services and charges	294,784	19,013	-	-	-	3,541	3,576	-	-
Capital outlay	32,645	-	-	-	-	-	-	-	-
Other disbursements	-	-	1,747	16,173	-	-	-	-	-
Total disbursements	327,429	19,013	1,747	16,173	-	193,936	3,576	42,194	388,059
Excess (deficiency) of receipts over disbursements	(150,403)	7,890	1,690	(5,393)	-	(84,385)	(1,602)	(9,055)	(49,828)
Cash and investments - ending	\$ 252,077	\$ 47,609	\$ 13,029	\$ 13,750	\$ 8,315	\$ 18,564	\$ 1,974	\$ 145,174	\$ 362,881

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

	Inmate Medical	County Misdemeanant	Highway	Plat Book Fees	Fr Co Economic Development	Rainy Day Fund	Reassessment	Recorders Records Perpetuation	Sex & Violent Offender Admin
Cash and investments - beginning	\$ 10,795	\$ 38,862	\$ 819,853	\$ 59,270	\$ 87,568	\$ 891,253	\$ 430,808	\$ 79,355	\$ 2,788
Receipts:									
Taxes	-	-	1,106,740	-	50,000	-	195,582	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,150,890	-	-	-	1,912	-	-
Charges for services	792	-	43,613	7,015	-	-	-	31,941	-
Fines and forfeits	-	-	-	-	-	-	-	-	1,553
Other receipts	-	14,187	27,623	-	-	750,000	18	3,325	641
Total receipts	792	14,187	2,328,866	7,015	50,000	750,000	197,512	35,266	2,194
Disbursements:									
Personal services	-	-	1,144,041	-	4,002	-	136,258	-	-
Supplies	-	-	341,762	-	-	-	2,001	-	-
Other services and charges	-	6,250	404,814	7,625	3,778	-	115,274	-	-
Capital outlay	-	-	11,656	-	32,003	-	-	-	1,614
Other disbursements	-	-	-	5	-	750,000	-	34,774	342
Total disbursements	-	6,250	1,902,273	7,630	39,783	750,000	253,533	34,774	1,956
Excess (deficiency) of receipts over disbursements	792	7,937	426,593	(615)	10,217	-	(56,021)	492	238
Cash and investments - ending	\$ 11,587	\$ 46,799	\$ 1,246,446	\$ 58,655	\$ 97,785	\$ 891,253	\$ 374,787	\$ 79,847	\$ 3,026

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

	Sheriff Service (Police Pension)	Supplemental Public Defender	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Ind Local Health Dept Trust Account	Guardian Ad Litem/Court User Fee	Election
Cash and investments - beginning	\$ 24,219	\$ 3,742	\$ 24,944	\$ 25,795	\$ 9,982	\$ 312,322	\$ 31,625	\$ 3,605	\$ 38,476
Receipts:									
Taxes	-	-	23,858	-	-	233,633	-	-	56,396
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	551
Charges for services	-	-	-	4,770	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	6,507	-	42	-	35,849	-	17,406	1,500	17,377
Total receipts	6,507	-	23,900	4,770	35,849	233,633	17,406	1,500	74,324
Disbursements:									
Personal services	-	-	-	8,000	-	-	1,729	-	14,294
Supplies	-	-	-	-	-	-	120	-	1,992
Other services and charges	-	-	-	-	-	-	12,127	3,000	10,593
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	25	-	42,042	-	40,029	238,551	-	-	3,305
Total disbursements	25	-	42,042	8,000	40,029	238,551	13,976	3,000	30,184
Excess (deficiency) of receipts over disbursements	6,482	-	(18,142)	(3,230)	(4,180)	(4,918)	3,430	(1,500)	44,140
Cash and investments - ending	\$ 30,701	\$ 3,742	\$ 6,802	\$ 22,565	\$ 5,802	\$ 307,404	\$ 35,055	\$ 2,105	\$ 82,616

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

	Auditors Ineligible Deductions	Co Elected Officials Training	Park And Recreation	Co Offender Transportation	Statewide 911	Supplemental Adult Probation	Supplemental Juvenile Probation	Co Users Fees	Dare Ditch
Cash and investments - beginning	\$ 8,723	\$ 3,930	\$ 71,863	\$ 4,313	\$ 230,653	\$ 46,001	\$ 45,829	\$ 98,085	\$ 12,178
Receipts:									
Taxes	-	-	60,817	-	-	-	-	-	61,804
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	551	-	-	-	-	-	-
Charges for services	-	-	58,890	-	-	120,471	7,043	30,008	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	1,957	1,462	1,313	349,632	-	-	-	-
Total receipts	-	1,957	121,720	1,313	349,632	120,471	7,043	30,008	61,804
Disbursements:									
Personal services	-	-	135,886	-	210,367	68,824	-	17,842	-
Supplies	-	-	11,406	-	-	763	-	-	-
Other services and charges	2,913	1,030	19,282	-	99,066	16,131	-	4,488	296
Capital outlay	-	-	575	-	-	34	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	61,804
Total disbursements	2,913	1,030	167,149	-	309,433	85,752	-	22,330	62,100
Excess (deficiency) of receipts over disbursements	(2,913)	927	(45,429)	1,313	40,199	34,719	7,043	7,678	(296)
Cash and investments - ending	\$ 5,810	\$ 4,857	\$ 26,434	\$ 5,626	\$ 270,852	\$ 80,720	\$ 52,872	\$ 105,763	\$ 11,882

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

	Drainage Maintenance	Waste Management & Recycling	Donations	TIF - Golden Road	Bond 2 Government Center	Health Self & Insurance	Payroll Clearing Fund	Settlement	Commercial Vehicle Excise Tax
Cash and investments - beginning	\$ 22,463	\$ 33,755	\$ 4,826	\$ -	\$ 235,750	\$ 2,158,114	\$ 112	\$ -	\$ -
Receipts:									
Taxes	-	-	-	25,686	420,046	-	794,568	13,148,434	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	12,200	490	-	4,094	-	-	-	93,464
Charges for services	-	-	-	-	-	-	110	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	6,639	-	-	1,565,994	312,000	-	20
Total receipts	-	12,200	7,129	25,686	424,140	1,565,994	1,106,678	13,148,434	93,484
Disbursements:									
Personal services	-	4,219	-	-	-	-	1,106,678	-	-
Supplies	-	2,515	-	-	-	-	-	-	-
Other services and charges	4,758	260	1,051	-	425,960	-	113	-	-
Capital outlay	-	5,308	4,400	-	-	-	-	-	-
Other disbursements	-	-	570	-	-	1,388,070	-	13,148,434	93,484
Total disbursements	4,758	12,302	6,021	-	425,960	1,388,070	1,106,791	13,148,434	93,484
Excess (deficiency) of receipts over disbursements	(4,758)	(102)	1,108	25,686	(1,820)	177,924	(113)	-	-
Cash and investments - ending	\$ 17,705	\$ 33,653	\$ 5,934	\$ 25,686	\$ 233,930	\$ 2,336,038	\$ (1)	\$ -	\$ -

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

	Sewage Fees	Financial Institutions Tax	HEA 1001-2008 State HSC	Fines And Forfeitures	Infractions And Judgements	Overweight Vehicle Fines	Special Death Benefits	State Gen Fund Sales Disclosure	Coroner Training Fund
Cash and investments - beginning	\$ 38,831	\$ -	\$ 488	\$ 7,573	\$ 95	\$ -	\$ 125	\$ 205	\$ 80
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	124,573	-	-	-	-	-	-	-
Charges for services	43,320	-	-	59,488	3,852	-	-	2,925	1,184
Fines and forfeits	-	-	-	-	510	5	-	-	-
Other receipts	-	-	-	-	-	-	2,035	25	14
Total receipts	43,320	124,573	-	59,488	4,362	5	2,035	2,950	1,198
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	43,320	124,573	-	58,790	4,217	5	2,010	2,890	1,192
Total disbursements	43,320	124,573	-	58,790	4,217	5	2,010	2,890	1,192
Excess (deficiency) of receipts over disbursements	-	-	-	698	145	-	25	60	6
Cash and investments - ending	\$ 38,831	\$ -	\$ 488	\$ 8,271	\$ 240	\$ -	\$ 150	\$ 265	\$ 86

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

	Interstate Compact Fee	Mortgage Fee (Recorder)	Child Restraint System Violations	Forest Restoration	Inheritance Tax	Education Plate Fees	Riverboat Wagering Tax Revenue	Innkeepers Tax	Prosecutor ARRA
Cash and investments - beginning	\$ 63	\$ 148	\$ -	\$ 3,202	\$ 105	\$ 75	\$ 1	\$ 177,789	\$ 872
Receipts:									
Taxes	-	-	-	-	-	338	-	102,110	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	9,253	-	136,766	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	1,313	-	40	602	-	-	-	-	-
Other receipts	-	2,345	-	-	-	-	-	-	-
Total receipts	1,313	2,345	40	602	9,253	338	136,766	102,110	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	1,188	2,363	35	3,804	2,332	413	136,766	82,970	872
Total disbursements	1,188	2,363	35	3,804	2,332	413	136,766	82,970	872
Excess (deficiency) of receipts over disbursements	125	(18)	5	(3,202)	6,921	(75)	-	19,140	(872)
Cash and investments - ending	\$ 188	\$ 130	\$ 5	\$ -	\$ 7,026	\$ -	\$ 1	\$ 196,929	\$ -

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

	Clerk ARRA	Co General IV-D Incentive	Title IV-D Prosecuting Attorney	Title IV-D Pros. At.10/1/99	Title IV-D County Clerk Incentive	Title IV-D Clerk 10/1/99	CAR-1-After Settlement Collections	CAR-1- Court Trust Account	CAR1- ISETS Clerk
Cash and investments - beginning	\$ 10,921	\$ 32,328	\$ 2,916	\$ 39,341	\$ 5	\$ 17,018	\$ 782,341	\$ 161,421	\$ 1,782
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	519,317	-	-
Fines and forfeits	-	-	-	-	-	-	-	1,910,878	201,233
Other receipts	-	9,059	-	13,639	-	9,059	-	-	-
Total receipts	-	9,059	-	13,639	-	9,059	519,317	1,910,878	201,233
Disbursements:									
Personal services	-	21,154	-	11,885	-	8,319	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	3,250	-	-	-	-	-	-	-
Capital outlay	-	592	-	-	-	-	-	-	-
Other disbursements	500	-	-	4,840	-	74	782,341	1,933,036	202,484
Total disbursements	500	24,996	-	16,725	-	8,393	782,341	1,933,036	202,484
Excess (deficiency) of receipts over disbursements	(500)	(15,937)	-	(3,086)	-	666	(263,024)	(22,158)	(1,251)
Cash and investments - ending	\$ 10,421	\$ 16,391	\$ 2,916	\$ 36,255	\$ 5	\$ 17,684	\$ 519,317	\$ 139,263	\$ 531

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

	CAR-1-Sheriff Commissary Fund	CAR-1-Inmate Trust Fund	Local Public Health Coordinator	Cholesterol	Park Nonreverting	Tower Maintenance	Flu Vac	Radio E 911	Vaccine
Cash and investments - beginning	\$ 27,778	\$ 1,896	\$ (3,136)	\$ 27	\$ 11,548	\$ 23,654	\$ 8,885	\$ 890	\$ 16,175
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	11,040	15,039	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	3,136	-	41	4,800	3,500	-	5,521
Total receipts	11,040	15,039	3,136	-	41	4,800	3,500	-	5,521
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	574
Capital outlay	-	-	-	-	-	10,652	3,537	-	106
Other disbursements	13,794	15,872	-	-	-	-	-	-	653
Total disbursements	13,794	15,872	-	-	-	10,652	3,537	-	1,333
Excess (deficiency) of receipts over disbursements	(2,754)	(833)	3,136	-	41	(5,852)	(37)	-	4,188
Cash and investments - ending	\$ 25,024	\$ 1,063	\$ -	\$ 27	\$ 11,589	\$ 17,802	\$ 8,848	\$ 890	\$ 20,363

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

	Gov't Building Renovations	Commissioner Certificate Sale	Rex Road Repairs	Fr Co Law Enforcement Fund	Records Check Fee Sheriff	Surplus Dog	Co Law Enforcement Continuing	Law Enf Continuing Ed	IN Home Detention
Cash and investments - beginning	\$ 25	\$ 4,282	\$ 100,291	\$ 36,682	\$ 600	\$ 308	\$ 33	\$ 10,674	\$ 39,386
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	2,834	17,296
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	120	-	-
Total receipts	-	-	-	-	-	-	120	2,834	17,296
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	4,809
Capital outlay	-	-	37,500	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	7,890	-
Total disbursements	-	-	37,500	-	-	-	-	7,890	4,809
Excess (deficiency) of receipts over disbursements	-	-	(37,500)	-	-	-	120	(5,056)	12,487
Cash and investments - ending	\$ 25	\$ 4,282	\$ 62,791	\$ 36,682	\$ 600	\$ 308	\$ 153	\$ 5,618	\$ 51,873

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

	Choices/Saturday Program	Deferral Program	Final HEA 1001-2007 PTRC & HSC	Cagit	Edit Tax	Weed Liens	State Sex/Violent Offend Fee	Operation Pullover	Open Alcohol Bev 6/27-7/13/03
Cash and investments - beginning	\$ 3,198	\$ 19,327	\$ 13	\$ -	\$ -	\$ -	\$ 10	\$ 177	\$ 1,031
Receipts:									
Taxes	-	-	-	4,718,394	1,187,150	600	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	7,886	-
Charges for services	-	2,970	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	173	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	2,970	-	4,718,394	1,187,150	600	173	7,886	-
Disbursements:									
Personal services	-	4,898	-	-	-	-	-	7,886	-
Supplies	-	1,348	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	500	9,923	-	-	-	-	-	-	-
Other disbursements	-	-	-	4,718,394	1,187,150	600	172	-	-
Total disbursements	500	16,169	-	4,718,394	1,187,150	600	172	7,886	-
Excess (deficiency) of receipts over disbursements	(500)	(13,199)	-	-	-	-	1	-	-
Cash and investments - ending	\$ 2,698	\$ 6,128	\$ 13	\$ -	\$ -	\$ -	\$ 11	\$ 177	\$ 1,031

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

	Stayin' Alive DUI	Open GIS WFS Grant	Public Mass Transportation	Victim Assistance	MRC Federal (Health)	NACCHO - MRC	EMA Performance Grant Salary	EMA Performance Grant Bonus	Marijuana Eradication
Cash and investments - beginning	\$ 3,811	\$ 1,750	\$ -	\$ 22	\$ 3,005	\$ -	\$ -	\$ -	\$ 18
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	5,000	-	-	-	3,500	-	8,485	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	250	304,877	-	-	-	1	-	-
Total receipts	5,000	250	304,877	-	3,500	-	8,486	-	-
Disbursements:									
Personal services	2,319	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	409	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	8,077	-	-
Other disbursements	3,718	-	304,877	-	3,500	-	-	-	-
Total disbursements	6,037	-	304,877	-	3,500	-	8,486	-	-
Excess (deficiency) of receipts over disbursements	(1,037)	250	-	-	-	-	-	-	-
Cash and investments - ending	\$ 2,774	\$ 2,000	\$ -	\$ 22	\$ 3,005	\$ -	\$ -	\$ -	\$ 18

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

	PHC Base/CRI Public Health Coordinator	PHC Base/CRI Public Health Coordinator 2016	Teppco G.P. / EMA	Ebola Grant Health Dept	Park Grants	Public Health Syst Quality Imp	Landscaping Grant Bville Found	Health Dept Grant Bville Found	GAL/CASA Grant
Cash and investments - beginning	\$ (1,797)	\$ -	\$ 293	\$ -	\$ 1	\$ (401)	\$ 100	\$ 798	\$ 4,601
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	12,590	9,836	-	8,073	-	-	-	800	5,379
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	401	-	-	-
Total receipts	<u>12,590</u>	<u>9,836</u>	<u>-</u>	<u>8,073</u>	<u>-</u>	<u>401</u>	<u>-</u>	<u>800</u>	<u>5,379</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	798	428
Other services and charges	10,792	11,803	112	4,264	-	-	-	-	528
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	<u>10,792</u>	<u>11,803</u>	<u>112</u>	<u>4,264</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>798</u>	<u>956</u>
Excess (deficiency) of receipts over disbursements	<u>1,798</u>	<u>(1,967)</u>	<u>(112)</u>	<u>3,809</u>	<u>-</u>	<u>401</u>	<u>-</u>	<u>2</u>	<u>4,423</u>
Cash and investments - ending	<u>\$ 1</u>	<u>\$ (1,967)</u>	<u>\$ 181</u>	<u>\$ 3,809</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 800</u>	<u>\$ 9,024</u>

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

	Bio-Terrorism	Marine Patrol Grant	MRC State (Health)	Bulletproof Vest Program	R1 Ind Nat Dist Grant	Ind. Sec. School Safety Grant	Lawrenceburg Grnt Fnd/Redevelopment	Park Playground Donation	Totals
Cash and investments - beginning	\$ 1,244	\$ 1,458	\$ (2,200)	\$ (1,325)	\$ 1,401	\$ (214)	\$ 112,977	\$ 1,751	\$ 10,918,839
Receipts:									
Taxes	-	-	-	-	-	-	-	-	29,064,059
Licenses and permits	-	-	-	-	-	-	-	-	49,895
Intergovernmental receipts	-	-	6,999	1,355	-	52,215	-	-	1,787,877
Charges for services	-	-	-	-	-	-	-	-	1,264,722
Fines and forfeits	-	-	-	-	-	-	-	-	2,116,307
Other receipts	-	-	-	-	-	-	-	-	4,754,475
Total receipts	-	-	6,999	1,355	-	52,215	-	-	39,037,335
Disbursements:									
Personal services	-	-	-	-	-	49,450	-	-	6,816,219
Supplies	-	-	262	-	-	-	-	-	2,034,378
Other services and charges	-	-	4,900	-	-	-	40,536	-	3,089,801
Capital outlay	-	-	38	1,215	-	-	-	-	362,870
Other disbursements	-	-	-	-	-	2,155	-	-	26,256,267
Total disbursements	-	-	5,200	1,215	-	51,605	40,536	-	38,559,535
Excess (deficiency) of receipts over disbursements	-	-	1,799	140	-	610	(40,536)	-	477,800
Cash and investments - ending	\$ 1,244	\$ 1,458	\$ (401)	\$ (1,185)	\$ 1,401	\$ 396	\$ 72,441	\$ 1,751	\$ 11,396,639

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FRANKLIN COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2015

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 377,239</u>	<u>\$ -</u>

FRANKLIN COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2015

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Government Center/Courthouse Refinance	\$ 1,990,000	\$ 427,907
Notes and loans payable	Highway/Dozer & Excavator	<u>50,324</u>	<u>53,774</u>
Totals		<u>\$ 2,040,324</u>	<u>\$ 481,681</u>

FRANKLIN 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	\$ 41,800
Infrastructure	209,466,156
Buildings	13,750,605
Improvements other than buildings	119,807
Machinery, equipment, and vehicles	5,003,754
Total capital assets	\$ 228,382,122

#### 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/>.