

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

RANDOLPH COUNTY, INDIANA

January 1, 2014 to December 31, 2016



FILED
04/27/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Mary Ann Lenkensdofer	01-01-11 to 12-31-18
County Treasurer	Jane A. Grove	01-01-11 to 12-31-18
Clerk of the Circuit Court	Laura J. Martin	01-01-13 to 12-31-20
County Sheriff	Ken Hendrickson	01-01-11 to 12-31-18
County Recorder	Debbie L. Preston	01-01-11 to 12-31-18
President of the Board of County Commissioners	Michael Wickersham	01-01-14 to 12-31-17
President of the County Council	Gary Friend	01-01-14 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF RANDOLPH COUNTY, INDIANA

We have examined the accompanying financial statements of Randolph County (County), for the period of January 1, 2014 to December 31, 2016. The County's management is responsible for the financial statements. Our responsibility is to express an opinion 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 statements 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 to the financial statements, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between 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 statements referred to above do not present, 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, 2016.

In our opinion, the financial statements referred to above present, in all material respects, the financial position and results of operations of the County for the period of January 1, 2014 to December 31, 2016, based on the prescribed basis of accounting described in Note 1.

Our examination was conducted for the purpose of forming an opinion on the County's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, 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 statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.

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

April 24, 2017

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FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

RANDOLPH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
After Settlement Collections	\$ 661,174	\$ 730,610	\$ 661,674	\$ 730,110
Inmate Trust	3,625	156,207	154,546	5,286
Prosecuting Attorney Trust	307	15,332	15,408	231
Jail Commissary	71,935	149,138	142,320	78,753
Clerk Trust	202,484	693,412	708,768	187,128
General	1,542,969	7,714,229	7,875,952	1,381,246
Accident Report	2,833	3,008	1,790	4,051
CAGIT Certified Shares Fund	503,774	1,640,042	1,083,593	1,060,223
CEDIT/ County Unit	1,569,737	795,955	552,567	1,813,125
Special CEDIT Legislation	1,332,220	1,054,405	1,657,500	729,125
City/ Town Court Costs	27,441	3,904	-	31,345
Clerk Records Perptuation	13,020	6,638	8,438	11,220
Community Corrections Grant	9,211	159,322	147,376	21,157
Community Transition Program	20,804	28,780	26,169	23,415
Prisoner Reimbursement for Incarceration	5,124	3,297	75	8,346
County Sales Disclosure	12,105	3,275	3,479	11,901
Cumulative Bridge	499,120	439,221	420,345	517,996
Cumulative Capital Development	1,507,325	308,413	267,962	1,547,776
County Drug Free Community	15,150	17,168	15,150	17,168
Electronic Map Generation	8,500	100	-	8,600
Local Emergency Planning	6,945	3,874	3,664	7,155
Handgun Permit	31,431	6,660	10,498	27,593
General Drain Improvement	140,506	130,262	140,538	130,230
Health Department	77,563	179,042	196,219	60,386
County Identity Security	3,150	3,321	-	6,471
Levy Excess	-	343	-	343
Health Maintenance	23,188	33,140	33,401	22,927
Local Road and Street	90,989	230,875	137,970	183,894
Major Moves	37,292	-	31,735	5,557
County Misdemeanant	58,533	19,365	25,226	52,672
Highway	1,676,601	3,082,944	3,042,202	1,717,343
Auditors Platbook	15,798	11,460	17,655	9,603
Rainy Day	1,174,860	1,026,560	1,048,733	1,152,687
Property Reassessment- 2015	511,612	177,300	99,004	589,908
Recorder's Records Perpetuation	94,238	71,288	100,939	64,587
Public Defender Reimburse	25,558	62,667	39,965	48,260
Surplus Tax	52,790	61,656	39,177	75,269
Surveyor's Corner Perpetuation	9,886	5,710	-	15,596
Tax Sale Redemption	1	102,233	102,233	1
Tax Sale Surplus	222,479	88,970	229,427	82,022
Health Department Trust	4,623	18,396	17,381	5,638
VIN Inspections	1,055	1,185	-	2,240
Children's Advocate Program	10,105	23,626	20,638	13,093
Elected Official Training	4,144	3,487	2,156	5,475
Statewide 911 Fund	167,226	406,440	421,429	152,237
Probation Administrative Fee	15,902	10,952	-	26,854
Supplemental Adult Probation Fee	8,656	43,059	16,470	35,245
Supplemental Juvenile Probation Fee	3,204	1,373	-	4,577
County User Fee	67,803	66,749	21,102	113,450
Ditch Maintenance	1,242,896	560,506	503,428	1,299,974
Criminal Justice Program Income	10,018	2,190	-	12,208
Donations	11,434	11,754	9,973	13,215
Jail Bond	-	261	261	-
Health Insurance	1,568,651	1,133,079	1,538,266	1,163,464
Payroll	-	5,088,834	5,088,834	-
Sheriff Retirement Withholding	-	26,135	26,135	-
Tax Distributions	361,626	17,952,172	17,518,600	795,198
Wheel Tax	-	853,012	853,012	-
Commercial Vehicle Excise Tax	-	151,587	151,321	266
Sewage	-	122,950	122,950	-
Financial InstitutionTax	-	88,242	88,242	-

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

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

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
HEA 1001-2008 Homestead Credit	1,434	-	1,434	-
Fines & Forfeitures	11,535	22,816	30,778	3,573
Infraction Judgements	1,892	32,512	31,372	3,032
Overweight Vehicle Fines	-	25,299	20,728	4,571
Special Death Benefit	420	2,515	2,715	220
State Sales Disclosure	425	3,280	3,340	365
Coroner Continuing Education	232	2,168	2,210	190
Interstate Compact Fee	-	1,075	750	325
Mortgage Fee	365	1,983	2,043	305
State S.V.O. Administrator	18	280	288	10
Child Restraint Fines	-	350	325	25
Inheritance Tax	22,922	-	22,922	-
Education Plate Fee	56	432	469	19
Riverboat Revenue Sharing	-	155,035	155,035	-
Innkeepers Tax	4,108	52,688	53,074	3,722
Local Option Certified Shares	-	3,109,456	3,109,456	-
93.563 ARRA Clerk IV-D Incent	269	-	-	269
93.563 Title IV-D Incentive	24,958	12,897	14,157	23,698
Prosecutor Incentive	48,771	22,907	34,510	37,168
Clerk Incentive	53,958	12,897	36,972	29,883
Jury Pay	35,923	1,567	37,490	-
Courthouse Bond	112,543	1,474,310	1,262,756	324,097
Clerk's Scanning Fund	10,293	43,398	31,740	21,951
Sheriff's Office Supply Fund	43	-	-	43
Landfill Host Fee	68,725	236,523	59,551	245,697
Airport Fly-in Breakfast	5,394	2,368	2,309	5,453
Community Corrections Project Income	145,225	201,670	166,524	180,371
County S.V.O. Administrator	4,554	2,523	2,240	4,837
Election Non Reverting	89,815	-	46,322	43,493
Sheriff Department Training	2,708	2,295	2,874	2,129
County Wheel Tax	191,575	707,597	606,740	292,432
DOC Loan Redemption	43,387	9	43,396	-
Dog Control Fund	210	-	-	210
Airport Rental Vehicle	-	460	-	460
Operation Pullover	-	8,117	8,117	-
CEDIT/ Winchester	-	195,691	195,691	-
CEDIT/ Union	-	175,187	175,187	-
CEDIT/ Albany	-	1,140	1,140	-
CEDIT/ Farmland	-	21,592	21,592	-
CEDIT/ Losantville	-	3,247	3,247	-
CEDIT/ Lynn	-	18,800	18,800	-
CEDIT/ MODOC	-	1,846	1,846	-
CEDIT/ Parker City	-	16,612	16,612	-
CEDIT/ Ridgeville	-	13,145	13,145	-
CEDIT/ Saratoga	-	10,866	10,866	-
Local Option/ PTRC	1	1,036,486	1,036,487	-
#20.106 Airport Runway	13,512	95,084	103,299	5,297
#97.042 2012 EMA Competitive G	4,054	-	4,054	-
E.On Climate/Expense Paymts	-	163,800	58,440	105,360
#97.042 EMA Competitive Grant	-	10,360	10,360	-
Drug Task Force Equip Grant	-	2,624	2,624	-
EDPR Cornerstone	-	12,100	-	12,100
American Chemistry Council	-	500	500	-
Windfarm Economic Development	-	575,000	286,830	288,170
Health Department H1N1Grant	5,947	-	5,947	-
IDOC Escrow/UC Body Loan	170,990	171	-	171,161
EMA Radio- Sprint	542	7,520	8,062	-
Sheriff Continuing Education	3,395	776	-	4,171
DARE	2,619	2,648	4,991	276
Totals	\$ 16,822,439	\$ 54,290,737	\$ 53,214,253	\$ 17,898,923

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

RANDOLPH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15			Cash and Investments 12-31-15			Cash and Investments 12-31-16		
	Receipts	Disbursements		Receipts	Disbursements		Receipts	Disbursements	
After Settlement Collections	\$ 730,110	\$ 741,682	\$ 730,110	\$ 741,682	\$ 782,296	\$ 741,682	\$ 782,296		
Inmate Trust	5,286	156,748	156,734	5,300	218,773	218,648	5,425		
Jail Commissary	78,753	156,980	147,066	88,667	199,875	188,041	100,501		
Clerk Trust	187,128	744,723	707,793	224,058	1,159,973	1,112,537	271,494		
General	1,381,246	8,108,328	6,829,564	2,660,010	7,066,468	6,586,963	3,139,515		
Accident Report	4,051	3,521	3,980	3,592	3,436	3,945	3,083		
CAGIT Certified Shares Fund	1,060,223	1,611,539	1,585,550	1,086,212	1,628,237	2,135,402	579,047		
CEDIT/ County Unit	1,813,125	633,039	883,055	1,563,109	626,919	464,680	1,725,348		
Special CEDIT Legislation	729,125	1,065,294	824,000	970,419	1,081,331	1,501,927	549,823		
City/ Town Court Costs	31,345	3,760	-	35,105	3,648	-	38,753		
Clerk Records Perptuation	11,220	8,650	12,425	7,445	13,470	1,746	19,169		
Community Corrections Grant	21,157	162,964	170,335	13,786	217,962	176,900	54,848		
Community Transition Program	23,415	9,101	8,460	24,056	21,900	22,905	23,051		
Prisoner Reimbursement for Incarceration	8,346	2,450	-	10,796	2,285	50	13,031		
County Sales Disclosure	11,901	3,245	5,192	9,954	3,135	2,092	10,997		
Cumulative Bridge	517,996	543,439	509,270	552,165	590,409	219,660	922,914		
Cumulative Capital Development	1,547,776	284,470	731,630	1,100,616	234,090	383,899	950,807		
County Drug Free Community	17,168	16,624	17,168	16,624	15,523	16,624	15,523		
Electronic Map Generation	8,600	-	-	8,600	100	-	8,700		
Local Emergency Planning	7,155	3,684	3,667	7,172	3,983	4,275	6,880		
Handgun Permit	27,593	9,710	11,537	25,766	11,860	11,999	25,627		
General Drain Improvement	130,230	85,043	124,830	90,443	412,414	492,878	9,979		
Health Department	60,386	244,865	196,283	108,968	233,128	175,520	166,576		
County Identity Security	6,471	2,493	5,481	3,483	3,047	-	6,530		
Levy Excess	343	-	-	343	-	-	343		
Health Maintenance	22,927	33,139	28,981	27,085	49,709	23,553	53,241		
Local Road and Street	183,894	233,560	233,451	184,003	230,315	309,613	104,705		
Public Safety/ County Unit	-	591,736	591,692	44	705,152	659,961	45,235		
Major Moves	5,557	-	-	5,557	-	-	5,557		
County Misdeameanant	52,672	18,783	46,316	25,139	18,783	19,584	24,338		
Highway	1,717,343	3,059,113	3,065,920	1,710,536	2,974,381	3,232,624	1,452,293		
Auditors Platbook	9,603	8,466	13,974	4,095	7,879	5,381	6,593		
Rainy Day	1,152,687	949,422	1,027,330	1,074,779	364,629	163,233	1,276,175		
Property Reassessment- 2015	589,908	-	104,784	485,124	95	103,481	381,738		
Recorder's Records Perpetuation	64,587	48,667	63,555	49,699	54,586	54,625	49,660		
Public Defender Reimbursement	48,260	60,816	39,974	69,102	71,959	79,962	61,099		
Surplus Tax	75,269	51,219	62,925	63,563	30,411	37,305	56,669		
Surveyor's Corner Perpetuation	15,596	5,685	2,600	18,681	5,510	-	24,191		
Tax Sale Redemption	1	65,215	65,215	1	50,933	49,410	1,524		
Tax Sale Surplus	82,022	156,093	58,022	180,093	62,098	117,557	124,634		
Health Department Trust	5,638	18,396	16,974	7,060	27,593	14,482	20,171		
VIN Inspections	2,240	1,015	-	3,255	1,195	-	4,450		
Children's Advocate Program	13,093	19,021	21,532	10,582	30,393	28,131	12,844		
Elected Official Training	5,475	2,493	2,412	5,556	3,048	4,883	3,721		
Statewide 911 Fund	152,237	340,537	359,481	133,293	388,753	381,648	140,398		
Probation Administrative Fee	26,854	10,488	-	37,342	9,228	30,000	16,570		
Supplemental Adult Probation Fee	35,245	41,820	60,982	16,083	73,790	63,881	25,992		
Supplemental Juvenile Probation Fee	4,577	1,414	-	5,991	543	5,000	1,534		
County User Fee	113,450	39,385	61,055	91,780	57,694	83,270	66,204		
Drains Revolving Loan	-	-	-	-	300,000	-	300,000		
Ditch Maintenance	1,299,974	691,364	583,460	1,407,878	678,706	718,426	1,368,158		
Criminal Justice Program Income	12,208	2,409	-	14,617	3,802	7,482	10,937		
Donations	13,215	11,500	8,141	16,574	15,177	15,475	16,276		
Health Insurance	1,163,464	1,505,208	1,940,573	728,099	2,046,311	2,070,802	703,608		
Payroll	-	5,095,195	5,095,195	-	5,530,274	5,530,274	-		
Sheriff Retirement Withholding	-	21,706	15,773	5,933	26,740	26,352	6,321		
Tax Distributions	795,198	19,037,485	19,832,683	-	23,024,396	23,021,736	2,660		
Property Tax Replacement/ LOIT	-	2,100,317	2,049,319	50,998	2,208,437	2,211,691	47,744		
LOIT Public Safety	-	1,048,072	1,048,072	-	1,060,049	1,060,049	-		
2016 LOIT Special Distribution	-	-	-	-	605,566	-	605,566		
Wheel Tax	-	771,255	770,455	800	811,755	811,676	879		
Commercial Vehicle Excise Tax	266	169,941	170,207	-	151,385	151,385	-		
Sewage	-	98,362	98,362	-	33,593	33,593	-		

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

RANDOLPH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
Financial Institution Tax	-	93,577	93,568	9	100,870	100,870	9
Fines & Forfeitures	3,573	16,404	16,613	3,364	16,230	13,484	6,110
Infraction Judgements	3,032	34,297	35,628	1,701	34,304	33,398	2,607
Overweight Vehicle Fines	4,571	37,984	41,375	1,180	14,202	13,852	1,530
Special Death Benefit	220	2,520	2,540	200	3,105	3,045	260
State Sales Disclosure	365	3,200	3,210	355	3,135	3,215	275
Coroner Continuing Education	190	2,308	2,300	198	2,130	2,122	206
Interstate Compact Fee	325	1,000	1,325	-	350	225	125
Mortgage Fee	305	2,048	1,980	373	2,228	2,226	375
State S.V.O. Administrator	10	294	303	1	280	275	6
Child Restraint Fines	25	125	125	25	75	100	-
Education Plate Fee	19	394	413	-	431	431	-
Riverboat Revenue Sharing	-	155,035	155,035	-	155,029	155,029	-
Innkeepers Tax	3,722	48,377	52,099	-	44,393	41,608	2,785
Local Option Certified Shares	-	3,144,218	3,144,218	-	3,180,148	3,180,148	-
93.563 ARRA Clerk IV-D Incent	269	-	269	-	-	-	-
93.563 Title IV-D Incentive	23,698	11,842	12,798	22,742	11,993	19,204	15,531
Prosecutor Incentive	37,168	23,042	19,328	40,882	21,838	9,685	53,035
Clerk Incentive	29,883	11,842	35,710	6,015	11,992	11,653	6,354
Prosecuting Attorney Trust	231	5,312	5,312	231	3,495	3,495	231
Jury Pay	-	-	-	-	75	-	75
Courthouse Bond	324,097	1,066,234	1,276,000	114,331	1,220,410	1,225,000	109,741
Clerk's Scanning Fund	21,951	-	21,951	-	-	-	-
Sheriff's Office Supply Fund	43	-	-	43	-	-	43
Landfill Host Fee	245,697	250,277	170,563	325,411	247,402	173,040	399,773
Airport Fly-in Breakfast	5,453	2,464	1,750	6,167	2,265	1,551	6,881
Community Corrections Project Income	180,371	191,860	209,305	162,926	172,748	193,515	142,159
County S.V.O. Administrator	4,837	2,641	1,500	5,978	2,516	105	8,389
Election Non Reverting	43,493	-	637	42,856	-	40,830	2,026
Sheriff Department Training	2,129	2,016	2,227	1,918	2,535	3,201	1,252
County Wheel Tax	292,432	632,874	481,001	444,305	666,854	1,574	1,109,585
Dog Control Fund	210	150	-	360	-	-	360
Airport Rental Vehicle	460	277	396	341	100	400	41
Roads/ Windfarm	-	500,000	500,000	-	300,000	-	300,000
Operation Pullover	-	6,886	6,886	-	11,780	11,780	-
CEDIT/ Winchester	-	186,549	186,549	-	193,474	193,474	-
CEDIT/ Union	-	172,274	172,274	-	176,006	176,006	-
CEDIT/ Albany	-	1,221	1,221	-	1,194	1,194	-
CEDIT/ Farmland	-	21,269	21,269	-	21,634	21,634	-
CEDIT/ Losantville	-	3,365	3,365	-	3,444	3,444	-
CEDIT/ Lynn	-	19,576	19,576	-	21,748	21,748	-
CEDIT/ MODOC	-	1,876	1,876	-	1,918	1,918	-
CEDIT/ Parker City	-	16,361	16,361	-	16,635	16,635	-
CEDIT/ Ridgeville	-	12,950	12,950	-	13,168	13,168	-
CEDIT/ Saratoga	-	9,272	9,272	-	12,178	12,178	-
Local Option/ PTRC	-	1,048,073	1,048,073	-	1,060,049	1,060,049	-
#20.106 Airport Runway	5,297	131,834	135,606	1,525	28,553	22,367	7,711
E.On Climate/Expense Paymts	105,360	-	27,615	77,745	-	10,180	67,565
97.067 2014 SHSP Comp- EMA	-	24,074	24,074	-	-	-	-
#97.042 EMA Competitive Grant	-	16,445	16,445	-	-	-	-
EDPR Cornerstone	12,100	-	12,100	-	-	-	-
Windfarm Economic Development	288,170	575,000	600,000	263,170	575,000	300,000	538,170
Preparedness/ Ebola	-	8,829	4,025	4,804	10,090	4,348	10,546
EMPG Local Grant	-	5,111	4,754	357	4,754	5,111	-
2015 SHSP	-	25,000	13,000	12,000	24,947	36,947	-
2015 EMPG Competitive	-	-	-	-	16,430	16,430	-
2016 SHSP #97.073	-	-	-	-	14,750	-	14,750
2016 EMPG Comp Grant 97.042	-	-	-	-	3,800	2,326	1,474
Sheriff Department NonReverting	-	20,000	20,000	-	5,000	5,000	-
IDOC Escrow/UC Body Loan	171,161	95	171,256	-	-	-	-
Sheriff Continuing Education	4,171	1,826	-	5,997	2,088	2,995	5,090
DARE	276	2,491	325	2,442	-	2,430	12
Totals	\$ 17,898,923	\$ 59,464,638	\$ 60,021,896	\$ 17,341,665	\$ 64,688,903	\$ 62,763,541	\$ 19,267,027

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

RANDOLPH COUNTY
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statements present the financial information for the County.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

RANDOLPH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

RANDOLPH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

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

F. Interfund Transfers

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by 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.

RANDOLPH COUNTY
NOTES TO FINANCIAL STATEMENTS
(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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. 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:

RANDOLPH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Funding Policy

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

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 statements. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

RANDOLPH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 7. *Holding Corporation*

The County has entered into two capital leases with the Randolph 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 years 2014, 2015, and 2016 totaled \$1,692,930, \$1,697,000, and \$1,693,869, respectively.

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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.

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

	After Settlement Collections	Inmate Trust	Prosecuting Attorney Trust	Jail Commissary	Clerk Trust	General	Accident Report	CAGIT Certified Shares Fund	CEDIT/ County Unit
Cash and investments - beginning	\$ 661,174	\$ 3,625	\$ 307	\$ 71,935	\$ 202,484	\$ 1,542,969	\$ 2,833	\$ 503,774	\$ 1,569,737
Receipts:									
Taxes	730,610	-	-	-	-	4,362,627	-	1,610,969	-
Licenses and permits	-	-	-	-	-	475,974	-	-	-
Intergovernmental receipts	-	-	-	-	-	448,841	-	-	-
Charges for services	-	156,207	-	149,138	-	1,121,622	3,008	-	22,260
Fines and forfeits	-	-	-	-	693,412	99,338	-	-	-
Other receipts	-	-	15,332	-	-	1,205,827	-	29,073	773,695
Total receipts	730,610	156,207	15,332	149,138	693,412	7,714,229	3,008	1,640,042	795,955
Disbursements:									
Personal services	-	-	-	-	-	4,878,577	-	618,071	-
Supplies	-	-	-	-	-	360,516	1,790	49,632	-
Other services and charges	-	154,546	-	142,320	708,768	2,059,910	-	244,475	77,007
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	47,830	-	171,415	-
Other disbursements	661,674	-	15,408	-	-	529,119	-	-	475,560
Total disbursements	661,674	154,546	15,408	142,320	708,768	7,875,952	1,790	1,083,593	552,567
Excess (deficiency) of receipts over disbursements	68,936	1,661	(76)	6,818	(15,356)	(161,723)	1,218	556,449	243,388
Cash and investments - ending	\$ 730,110	\$ 5,286	\$ 231	\$ 78,753	\$ 187,128	\$ 1,381,246	\$ 4,051	\$ 1,060,223	\$ 1,813,125

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

	Special CEDIT Legislation	City/ Town Court Costs	Clerk Records Perptuation	Community Corrections Grant	Community Transition Program	Prisoner Reimbursement for Incarceration	County Sales Disclosure	Cumulative Bridge
Cash and investments - beginning	\$ 1,332,220	\$ 27,441	\$ 13,020	\$ 9,211	\$ 20,804	\$ 5,124	\$ 12,105	\$ 499,120
Receipts:								
Taxes	-	-	-	-	-	-	-	338,469
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	26,542
Charges for services	-	-	-	-	-	-	3,275	74,210
Fines and forfeits	-	3,904	6,638	-	-	-	-	-
Other receipts	1,054,405	-	-	159,322	28,780	3,297	-	-
Total receipts	1,054,405	3,904	6,638	159,322	28,780	3,297	3,275	439,221
Disbursements:								
Personal services	-	-	-	116,398	4,840	-	-	-
Supplies	-	-	848	3,628	-	-	-	-
Other services and charges	420,000	-	7,590	27,350	21,329	75	3,479	420,345
Debt service - principal and interest	1,237,500	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	1,657,500	-	8,438	147,376	26,169	75	3,479	420,345
Excess (deficiency) of receipts over disbursements	(603,095)	3,904	(1,800)	11,946	2,611	3,222	(204)	18,876
Cash and investments - ending	\$ 729,125	\$ 31,345	\$ 11,220	\$ 21,157	\$ 23,415	\$ 8,346	\$ 11,901	\$ 517,996

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

	Cumulative Capital Development	County Drug Free Community	Electronic Map Generation	Local Emergency Planning	Handgun Permit	General Drain Improvement	Health Department	County Identity Security
Cash and investments - beginning	\$ 1,507,325	\$ 15,150	\$ 8,500	\$ 6,945	\$ 31,431	\$ 140,506	\$ 77,563	\$ 3,150
Receipts:								
Taxes	181,878	-	-	-	-	-	91,923	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	14,262	-	-	-	-	-	7,209	-
Charges for services	-	-	-	3,874	6,660	-	77,399	3,321
Fines and forfeits	-	17,168	-	-	-	-	-	-
Other receipts	112,273	-	100	-	-	130,262	2,511	-
Total receipts	308,413	17,168	100	3,874	6,660	130,262	179,042	3,321
Disbursements:								
Personal services	-	-	-	-	-	-	187,504	-
Supplies	-	-	-	364	-	-	973	-
Other services and charges	235,734	15,150	-	2,148	10,498	-	7,615	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,152	-	-	-	-
Other disbursements	32,228	-	-	-	-	140,538	127	-
Total disbursements	267,962	15,150	-	3,664	10,498	140,538	196,219	-
Excess (deficiency) of receipts over disbursements	40,451	2,018	100	210	(3,838)	(10,276)	(17,177)	3,321
Cash and investments - ending	\$ 1,547,776	\$ 17,168	\$ 8,600	\$ 7,155	\$ 27,593	\$ 130,230	\$ 60,386	\$ 6,471

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

	Levy Excess	Health Maintenance	Local Road and Street	Major Moves	County Misdemeanant	Highway	Auditors Platbook	Rainy Day
Cash and investments - beginning	\$ -	\$ 23,188	\$ 90,989	\$ 37,292	\$ 58,533	\$ 1,676,601	\$ 15,798	\$ 1,174,860
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	230,875	-	-	2,963,994	-	-
Charges for services	-	33,140	-	-	-	-	9,460	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	343	-	-	-	19,365	118,950	2,000	1,026,560
Total receipts	<u>343</u>	<u>33,140</u>	<u>230,875</u>	<u>-</u>	<u>19,365</u>	<u>3,082,944</u>	<u>11,460</u>	<u>1,026,560</u>
Disbursements:								
Personal services	-	28,188	-	-	762	1,033,954	4,746	-
Supplies	-	3,563	-	-	10,295	1,347,894	701	-
Other services and charges	-	832	-	-	14,169	499,406	12,208	1,017,904
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	818	-	31,735	-	160,948	-	2,204
Other disbursements	-	-	137,970	-	-	-	-	28,625
Total disbursements	<u>-</u>	<u>33,401</u>	<u>137,970</u>	<u>31,735</u>	<u>25,226</u>	<u>3,042,202</u>	<u>17,655</u>	<u>1,048,733</u>
Excess (deficiency) of receipts over disbursements	<u>343</u>	<u>(261)</u>	<u>92,905</u>	<u>(31,735)</u>	<u>(5,861)</u>	<u>40,742</u>	<u>(6,195)</u>	<u>(22,173)</u>
Cash and investments - ending	<u>\$ 343</u>	<u>\$ 22,927</u>	<u>\$ 183,894</u>	<u>\$ 5,557</u>	<u>\$ 52,672</u>	<u>\$ 1,717,343</u>	<u>\$ 9,603</u>	<u>\$ 1,152,687</u>

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

	Property Reassessment- 2015	Recorder's Records Perpetuation	Public Defender Reimburse	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Health Department Trust
Cash and investments - beginning	\$ 511,612	\$ 94,238	\$ 25,558	\$ 52,790	\$ 9,886	\$ 1	\$ 222,479	\$ 4,623
Receipts:								
Taxes	164,369	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	12,931	-	-	-	-	-	-	-
Charges for services	-	71,288	-	-	5,710	-	-	-
Fines and forfeits	-	-	62,667	-	-	-	-	-
Other receipts	-	-	-	61,656	-	102,233	88,970	18,396
Total receipts	<u>177,300</u>	<u>71,288</u>	<u>62,667</u>	<u>61,656</u>	<u>5,710</u>	<u>102,233</u>	<u>88,970</u>	<u>18,396</u>
Disbursements:								
Personal services	1,077	-	39,965	-	-	-	-	11,409
Supplies	1,109	100,939	-	-	-	-	-	1,147
Other services and charges	96,818	-	-	2,067	-	-	7,349	4,825
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	37,110	-	102,233	222,078	-
Total disbursements	<u>99,004</u>	<u>100,939</u>	<u>39,965</u>	<u>39,177</u>	<u>-</u>	<u>102,233</u>	<u>229,427</u>	<u>17,381</u>
Excess (deficiency) of receipts over disbursements	<u>78,296</u>	<u>(29,651)</u>	<u>22,702</u>	<u>22,479</u>	<u>5,710</u>	<u>-</u>	<u>(140,457)</u>	<u>1,015</u>
Cash and investments - ending	<u>\$ 589,908</u>	<u>\$ 64,587</u>	<u>\$ 48,260</u>	<u>\$ 75,269</u>	<u>\$ 15,596</u>	<u>\$ 1</u>	<u>\$ 82,022</u>	<u>\$ 5,638</u>

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

	VIN Inspections	Children's Advocate Program	Elected Official Training	Statewide 911 Fund	Probation Administrative Fee	Supplemental Adult Probation Fee	Supplemental Juvenile Probation Fee	County User Fee
Cash and investments - beginning	\$ 1,055	\$ 10,105	\$ 4,144	\$ 167,226	\$ 15,902	\$ 8,656	\$ 3,204	\$ 67,803
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	1,185	-	3,321	346,431	-	-	-	-
Fines and forfeits	-	225	-	-	10,952	40,981	1,373	66,574
Other receipts	-	23,401	166	60,009	-	2,078	-	175
Total receipts	1,185	23,626	3,487	406,440	10,952	43,059	1,373	66,749
Disbursements:								
Personal services	-	15,000	-	220,940	-	13,433	-	4,517
Supplies	-	1,070	-	425	-	235	-	3,585
Other services and charges	-	4,568	2,156	94,844	-	2,802	-	9,891
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	105,220	-	-	-	1,709
Other disbursements	-	-	-	-	-	-	-	1,400
Total disbursements	-	20,638	2,156	421,429	-	16,470	-	21,102
Excess (deficiency) of receipts over disbursements	1,185	2,988	1,331	(14,989)	10,952	26,589	1,373	45,647
Cash and investments - ending	\$ 2,240	\$ 13,093	\$ 5,475	\$ 152,237	\$ 26,854	\$ 35,245	\$ 4,577	\$ 113,450

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

	Ditch Maintenance	Criminal Justice Program Income	Donations	Jail Bond	Health Insurance	Payroll	Sheriff Retirement Withholding	Tax Distributions
Cash and investments - beginning	\$ 1,242,896	\$ 10,018	\$ 11,434	\$ -	\$ 1,568,651	\$ -	\$ -	\$ 361,626
Receipts:								
Taxes	-	-	-	-	-	-	-	15,576,997
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	261	-	-	-	1,934,575
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	2,190	-	-	-	-	4,388	-
Other receipts	560,506	-	11,754	-	1,133,079	5,088,834	21,747	440,600
Total receipts	560,506	2,190	11,754	261	1,133,079	5,088,834	26,135	17,952,172
Disbursements:								
Personal services	-	-	-	-	-	3,389,495	21,747	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	8,419	-	-	-	-	328
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	503,428	-	1,554	261	1,538,266	1,699,339	4,388	17,518,272
Total disbursements	503,428	-	9,973	261	1,538,266	5,088,834	26,135	17,518,600
Excess (deficiency) of receipts over disbursements	57,078	2,190	1,781	-	(405,187)	-	-	433,572
Cash and investments - ending	\$ 1,299,974	\$ 12,208	\$ 13,215	\$ -	\$ 1,163,464	\$ -	\$ -	\$ 795,198

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

	Wheel Tax	Commercial Vehicle Excise Tax	Sewage	Financial InstitutionTax	HEA 1001-2008 Homestead Credit	Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1,434	\$ 11,535	\$ 1,892	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	122,950	-	-	-	-	5
Fines and forfeits	-	-	-	-	-	22,816	32,512	25,294
Other receipts	853,012	151,587	-	88,242	-	-	-	-
Total receipts	853,012	151,587	122,950	88,242	-	22,816	32,512	25,299
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	5
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	853,012	151,321	122,950	88,242	1,434	30,778	31,372	20,723
Total disbursements	853,012	151,321	122,950	88,242	1,434	30,778	31,372	20,728
Excess (deficiency) of receipts over disbursements	-	266	-	-	(1,434)	(7,962)	1,140	4,571
Cash and investments - ending	\$ -	\$ 266	\$ -	\$ -	\$ -	\$ 3,573	\$ 3,032	\$ 4,571

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

	Special Death Benefit	State Sales Disclosure	Coroner Continuing Education	Interstate Compact Fee	Mortgage Fee	State S.V.O. Administrator	Child Restraint Fines	Inheritance Tax
Cash and investments - beginning	\$ 420	\$ 425	\$ 232	\$ -	\$ 365	\$ 18	\$ -	\$ 22,922
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	2,225	3,280	2,168	-	1,983	280	-	-
Fines and forfeits	290	-	-	1,075	-	-	350	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>2,515</u>	<u>3,280</u>	<u>2,168</u>	<u>1,075</u>	<u>1,983</u>	<u>280</u>	<u>350</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	15	-	-	5	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,715	3,325	2,210	750	2,038	288	325	22,922
Total disbursements	<u>2,715</u>	<u>3,340</u>	<u>2,210</u>	<u>750</u>	<u>2,043</u>	<u>288</u>	<u>325</u>	<u>22,922</u>
Excess (deficiency) of receipts over disbursements	<u>(200)</u>	<u>(60)</u>	<u>(42)</u>	<u>325</u>	<u>(60)</u>	<u>(8)</u>	<u>25</u>	<u>(22,922)</u>
Cash and investments - ending	<u>\$ 220</u>	<u>\$ 365</u>	<u>\$ 190</u>	<u>\$ 325</u>	<u>\$ 305</u>	<u>\$ 10</u>	<u>\$ 25</u>	<u>\$ -</u>

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

	Education Plate Fee	Riverboat Revenue Sharing	Innkeepers Tax	Local Option Certified Shares	93.563 ARRA Clerk IV-D Incent	93.563 Title IV-D Incentive	Prosecutor Incentive	Clerk Incentive
Cash and investments - beginning	\$ 56	\$ -	\$ 4,108	\$ -	\$ 269	\$ 24,958	\$ 48,771	\$ 53,958
Receipts:								
Taxes	-	-	52,688	3,109,456	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	12,897	19,402	12,897
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	432	155,035	-	-	-	-	3,505	-
Total receipts	432	155,035	52,688	3,109,456	-	12,897	22,907	12,897
Disbursements:								
Personal services	-	-	-	-	-	10,653	30,724	15,418
Supplies	-	-	-	-	-	-	-	2,004
Other services and charges	469	-	53,074	-	-	-	3,786	19,550
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	155,035	-	3,109,456	-	3,504	-	-
Total disbursements	469	155,035	53,074	3,109,456	-	14,157	34,510	36,972
Excess (deficiency) of receipts over disbursements	(37)	-	(386)	-	-	(1,260)	(11,603)	(24,075)
Cash and investments - ending	\$ 19	\$ -	\$ 3,722	\$ -	\$ 269	\$ 23,698	\$ 37,168	\$ 29,883

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

	Jury Pay	Courthouse Bond	Clerk's Scanning Fund	Sheriff's Office Supply Fund	Landfill Host Fee	Airport Fly-in Breakfast	Community Corrections Project Income	County S.V.O. Administrator
Cash and investments - beginning	\$ 35,923	\$ 112,543	\$ 10,293	\$ 43	\$ 68,725	\$ 5,394	\$ 145,225	\$ 4,554
Receipts:								
Taxes	-	827,945	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	58,609	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	2,523
Fines and forfeits	1,445	-	-	-	-	-	152,826	-
Other receipts	122	587,756	43,398	-	236,523	2,368	48,844	-
Total receipts	1,567	1,474,310	43,398	-	236,523	2,368	201,670	2,523
Disbursements:								
Personal services	2,766	-	27,547	-	-	-	82,268	-
Supplies	-	-	4,193	-	-	-	2,149	-
Other services and charges	50	1,262,756	-	-	59,551	1,740	75,801	2,240
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	569	6,306	-
Other disbursements	34,674	-	-	-	-	-	-	-
Total disbursements	37,490	1,262,756	31,740	-	59,551	2,309	166,524	2,240
Excess (deficiency) of receipts over disbursements	(35,923)	211,554	11,658	-	176,972	59	35,146	283
Cash and investments - ending	\$ -	\$ 324,097	\$ 21,951	\$ 43	\$ 245,697	\$ 5,453	\$ 180,371	\$ 4,837

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

	Election Non Reverting	Sheriff Department Training	County Wheel Tax	DOC Loan Redemption	Dog Control Fund	Airport Rental Vehicle	Operation Pullover	CEDIT/ Winchester
Cash and investments - beginning	\$ 89,815	\$ 2,708	\$ 191,575	\$ 43,387	\$ 210	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	2,295	-	-	-	460	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	707,597	9	-	-	8,117	195,691
Total receipts	-	2,295	707,597	9	-	460	8,117	195,691
Disbursements:								
Personal services	-	-	-	-	-	-	8,117	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	2,874	606,740	27,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	46,322	-	-	-	-	-	-	-
Other disbursements	-	-	-	16,396	-	-	-	195,691
Total disbursements	46,322	2,874	606,740	43,396	-	-	8,117	195,691
Excess (deficiency) of receipts over disbursements	(46,322)	(579)	100,857	(43,387)	-	460	-	-
Cash and investments - ending	\$ 43,493	\$ 2,129	\$ 292,432	\$ -	\$ 210	\$ 460	\$ -	\$ -

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

	CEDIT/ Union	CEDIT/ Albany	CEDIT/ Farmland	CEDIT/ Losantville	CEDIT/ Lynn	CEDIT/ MODOC	CEDIT/ Parker City	CEDIT/ Ridgeville
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	175,187	1,140	21,592	3,247	18,800	1,846	16,612	13,145
Total receipts	175,187	1,140	21,592	3,247	18,800	1,846	16,612	13,145
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	175,187	1,140	21,592	3,247	18,800	1,846	16,612	13,145
Total disbursements	175,187	1,140	21,592	3,247	18,800	1,846	16,612	13,145
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	CEDIT/ Saratoga	Local Option/ PTRC	#20.106 Airport Runway	#97.042 2012 EMA Competitive G	E.On Climate/Expense Paymts	#97.042 EMA Competitive Grant	Drug Task Force Equip Grant	EDPR Cornerstone
Cash and investments - beginning	\$ -	\$ 1	\$ 13,512	\$ 4,054	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	1,036,486	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	10,866	-	95,084	-	163,800	10,360	2,624	12,100
Total receipts	10,866	1,036,486	95,084	-	163,800	10,360	2,624	12,100
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	71,926	-	58,440	5,216	2,624	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	10,866	1,036,487	31,373	4,054	-	5,144	-	-
Total disbursements	10,866	1,036,487	103,299	4,054	58,440	10,360	2,624	-
Excess (deficiency) of receipts over disbursements	-	(1)	(8,215)	(4,054)	105,360	-	-	12,100
Cash and investments - ending	\$ -	\$ -	\$ 5,297	\$ -	\$ 105,360	\$ -	\$ -	\$ 12,100

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

	American Chemistry Council	Windfarm Economic Development	Health Department H1N1Grant	IDOC Escrow/UC Body Loan	EMA Radio- Sprint	Sheriff Continuing Education	DARE	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 5,947	\$ 170,990	\$ 542	\$ 3,395	\$ 2,619	\$ 16,822,439
Receipts:								
Taxes	-	-	-	-	-	-	-	28,084,417
Licenses and permits	-	-	-	-	-	-	-	475,974
Intergovernmental receipts	-	-	-	-	-	-	-	5,743,295
Charges for services	-	-	-	-	-	776	-	2,230,454
Fines and forfeits	-	-	-	-	-	-	-	1,246,418
Other receipts	500	575,000	-	171	7,520	-	2,648	16,510,179
Total receipts	500	575,000	-	171	7,520	776	2,648	54,290,737
Disbursements:								
Personal services	-	-	-	-	-	-	-	10,768,116
Supplies	-	-	-	-	-	-	4,991	1,902,051
Other services and charges	317	114,290	-	-	-	-	-	8,705,394
Debt service - principal and interest	-	-	-	-	-	-	-	1,237,500
Capital outlay	-	96,504	-	-	-	-	-	672,732
Other disbursements	183	76,036	5,947	-	8,062	-	-	29,928,460
Total disbursements	500	286,830	5,947	-	8,062	-	4,991	53,214,253
Excess (deficiency) of receipts over disbursements	-	288,170	(5,947)	171	(542)	776	(2,343)	1,076,484
Cash and investments - ending	\$ -	\$ 288,170	\$ -	\$ 171,161	\$ -	\$ 4,171	\$ 276	\$ 17,898,923

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

	After Settlement Collections	Inmate Trust	Jail Commissary	Clerk Trust	General	Accident Report	CAGIT Certified Shares Fund	CEDIT/ County Unit	Special CEDIT Legislation
Cash and investments - beginning	\$ 730,110	\$ 5,286	\$ 78,753	\$ 187,128	\$ 1,381,246	\$ 4,051	\$ 1,060,223	\$ 1,813,125	\$ 729,125
Receipts:									
Taxes	741,682	-	-	-	4,955,008	-	1,606,726	-	-
Licenses and permits	-	-	-	-	62,049	-	-	-	-
Intergovernmental receipts	-	-	-	-	455,027	-	4,490	-	-
Charges for services	-	156,748	156,980	-	1,147,573	3,521	-	-	-
Fines and forfeits	-	-	-	-	93,240	-	-	-	-
Other receipts	-	-	-	744,723	1,395,431	-	323	633,039	1,065,294
Total receipts	741,682	156,748	156,980	744,723	8,108,328	3,521	1,611,539	633,039	1,065,294
Disbursements:									
Personal services	-	-	-	-	4,424,927	-	1,121,119	-	-
Supplies	-	-	-	-	146,694	3,980	-	-	-
Other services and charges	-	-	-	-	2,212,966	-	464,431	30,925	424,000
Debt service - principal and interest	-	-	-	-	-	-	-	-	400,000
Capital outlay	-	-	-	-	44,977	-	-	-	-
Other disbursements	730,110	156,734	147,066	707,793	-	-	-	852,130	-
Total disbursements	730,110	156,734	147,066	707,793	6,829,564	3,980	1,585,550	883,055	824,000
Excess (deficiency) of receipts over disbursements	11,572	14	9,914	36,930	1,278,764	(459)	25,989	(250,016)	241,294
Cash and investments - ending	\$ 741,682	\$ 5,300	\$ 88,667	\$ 224,058	\$ 2,660,010	\$ 3,592	\$ 1,086,212	\$ 1,563,109	\$ 970,419

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

	City/ Town Court Costs	Clerk Records Perptuation	Community Corrections Grant	Community Transition Program	Prisoner Reimbursement for Incarceration	County Sales Disclosure	Cumulative Bridge	Cumulative Capital Development	County Drug Free Community
Cash and investments - beginning	\$ 31,345	\$ 11,220	\$ 21,157	\$ 23,415	\$ 8,346	\$ 11,901	\$ 517,996	\$ 1,547,776	\$ 17,168
Receipts:									
Taxes	-	-	-	-	-	-	389,878	198,240	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	15	-	-	-	-	27,919	14,199	-
Charges for services	-	-	-	-	-	3,195	125,642	37,176	-
Fines and forfeits	3,760	8,635	-	-	-	-	-	-	16,624
Other receipts	-	-	162,964	9,101	2,450	50	-	34,855	-
Total receipts	3,760	8,650	162,964	9,101	2,450	3,245	543,439	284,470	16,624
Disbursements:									
Personal services	-	-	136,006	5,486	-	-	-	32,455	-
Supplies	-	751	6,824	154	-	-	-	-	-
Other services and charges	-	11,674	27,505	1,007	-	5,192	509,270	674,175	17,168
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,813	-	-	-	25,000	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	12,425	170,335	8,460	-	5,192	509,270	731,630	17,168
Excess (deficiency) of receipts over disbursements	3,760	(3,775)	(7,371)	641	2,450	(1,947)	34,169	(447,160)	(544)
Cash and investments - ending	\$ 35,105	\$ 7,445	\$ 13,786	\$ 24,056	\$ 10,796	\$ 9,954	\$ 552,165	\$ 1,100,616	\$ 16,624

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

	Electronic Map Generation	Local Emergency Planning	Handgun Permit	General Drain Improvement	Health Department	County Identity Security	Levy Excess	Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 8,600	\$ 7,155	\$ 27,593	\$ 130,230	\$ 60,386	\$ 6,471	\$ 343	\$ 22,927	\$ 183,894
Receipts:									
Taxes	-	-	-	-	177,121	-	-	-	-
Licenses and permits	-	-	-	-	217	-	-	-	-
Intergovernmental receipts	-	-	-	-	12,683	-	-	-	233,560
Charges for services	-	3,684	9,710	-	49,367	2,493	-	33,139	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	85,043	5,477	-	-	-	-
Total receipts	-	3,684	9,710	85,043	244,865	2,493	-	33,139	233,560
Disbursements:									
Personal services	-	-	-	-	179,031	-	-	21,505	-
Supplies	-	260	-	-	1,744	-	-	4,218	-
Other services and charges	-	1,398	11,537	-	15,191	-	-	3,258	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	2,009	-	-	-	5,481	-	-	-
Other disbursements	-	-	-	124,830	317	-	-	-	233,451
Total disbursements	-	3,667	11,537	124,830	196,283	5,481	-	28,981	233,451
Excess (deficiency) of receipts over disbursements	-	17	(1,827)	(39,787)	48,582	(2,988)	-	4,158	109
Cash and investments - ending	\$ 8,600	\$ 7,172	\$ 25,766	\$ 90,443	\$ 108,968	\$ 3,483	\$ 343	\$ 27,085	\$ 184,003

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

	Public Safety/ County Unit	Major Moves	County Misdemeanant	Highway	Auditors Platbook	Rainy Day	Property Reassessment- 2015	Recorder's Records Perpetuation	Public Defender Reimbursement
Cash and investments - beginning	\$ -	\$ 5,557	\$ 52,672	\$ 1,717,343	\$ 9,603	\$ 1,152,687	\$ 589,908	\$ 64,587	\$ 48,260
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	351	-	-	2,935,656	-	-	-	-	-
Charges for services	-	-	-	-	8,466	-	-	48,667	-
Fines and forfeits	-	-	-	-	-	-	-	-	60,816
Other receipts	591,385	-	18,783	123,457	-	949,422	-	-	-
Total receipts	591,736	-	18,783	3,059,113	8,466	949,422	-	48,667	60,816
Disbursements:									
Personal services	150,000	-	617	978,583	4,662	-	2,584	-	39,974
Supplies	260,089	-	20,273	1,285,049	404	1,757	1,667	63,555	-
Other services and charges	103,899	-	25,426	490,915	8,908	1,025,573	100,533	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	67,704	-	-	311,373	-	-	-	-	-
Other disbursements	10,000	-	-	-	-	-	-	-	-
Total disbursements	591,692	-	46,316	3,065,920	13,974	1,027,330	104,784	63,555	39,974
Excess (deficiency) of receipts over disbursements	44	-	(27,533)	(6,807)	(5,508)	(77,908)	(104,784)	(14,888)	20,842
Cash and investments - ending	\$ 44	\$ 5,557	\$ 25,139	\$ 1,710,536	\$ 4,095	\$ 1,074,779	\$ 485,124	\$ 49,699	\$ 69,102

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

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Health Department Trust	VIN Inspections	Children's Advocate Program	Elected Official Training	Statewide 911 Fund
Cash and investments - beginning	\$ 75,269	\$ 15,596	\$ 1	\$ 82,022	\$ 5,638	\$ 2,240	\$ 13,093	\$ 5,475	\$ 152,237
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	5,685	-	-	-	1,015	-	2,493	340,537
Fines and forfeits	-	-	-	-	-	-	102	-	-
Other receipts	51,219	-	65,215	156,093	18,396	-	18,919	-	-
Total receipts	51,219	5,685	65,215	156,093	18,396	1,015	19,021	2,493	340,537
Disbursements:									
Personal services	-	-	-	-	15,328	-	15,000	-	258,926
Supplies	-	-	-	-	-	-	334	-	275
Other services and charges	3,171	2,600	92	23,952	1,646	-	6,198	2,412	93,756
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	6,524
Other disbursements	59,754	-	65,123	34,070	-	-	-	-	-
Total disbursements	62,925	2,600	65,215	58,022	16,974	-	21,532	2,412	359,481
Excess (deficiency) of receipts over disbursements	(11,706)	3,085	-	98,071	1,422	1,015	(2,511)	81	(18,944)
Cash and investments - ending	\$ 63,563	\$ 18,681	\$ 1	\$ 180,093	\$ 7,060	\$ 3,255	\$ 10,582	\$ 5,556	\$ 133,293

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

	Probation Administrative Fee	Supplemental Adult Probation Fee	Supplemental Juvenile Probation Fee	County User Fee	Drains Revolving Loan	Ditch Maintenance	Criminal Justice Program Income	Donations	Health Insurance
Cash and investments - beginning	\$ 26,854	\$ 35,245	\$ 4,577	\$ 113,450	\$ -	\$ 1,299,974	\$ 12,208	\$ 13,215	\$ 1,163,464
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	9,969	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	10,488	40,166	1,414	29,175	-	-	2,409	-	-
Other receipts	-	1,654	-	241	-	691,364	-	11,500	1,505,208
Total receipts	10,488	41,820	1,414	39,385	-	691,364	2,409	11,500	1,505,208
Disbursements:									
Personal services	-	57,305	-	38,088	-	-	-	-	-
Supplies	-	431	-	4,017	-	-	-	-	-
Other services and charges	-	3,246	-	10,147	-	-	-	6,890	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	6,822	-	-	-	-	-
Other disbursements	-	-	-	1,981	-	583,460	-	1,251	1,940,573
Total disbursements	-	60,982	-	61,055	-	583,460	-	8,141	1,940,573
Excess (deficiency) of receipts over disbursements	10,488	(19,162)	1,414	(21,670)	-	107,904	2,409	3,359	(435,365)
Cash and investments - ending	\$ 37,342	\$ 16,083	\$ 5,991	\$ 91,780	\$ -	\$ 1,407,878	\$ 14,617	\$ 16,574	\$ 728,099

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

	Payroll	Sheriff Retirement Withholding	Tax Distributions	Property Tax Replacement/ LOIT	LOIT Public Safety	2016 LOIT Special Distribution	Wheel Tax	Commercial Vehicle Excise Tax	Sewage
Cash and investments - beginning	\$ -	\$ -	\$ 795,198	\$ -	\$ -	\$ -	\$ -	\$ 266	\$ -
Receipts:									
Taxes	-	-	17,169,107	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,868,378	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	98,362
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	5,095,195	21,706	-	2,100,317	1,048,072	-	771,255	169,941	-
Total receipts	5,095,195	21,706	19,037,485	2,100,317	1,048,072	-	771,255	169,941	98,362
Disbursements:									
Personal services	3,353,076	15,773	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	23	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	1,742,096	-	19,832,683	2,049,319	1,048,072	-	770,455	170,207	98,362
Total disbursements	5,095,195	15,773	19,832,683	2,049,319	1,048,072	-	770,455	170,207	98,362
Excess (deficiency) of receipts over disbursements	-	5,933	(795,198)	50,998	-	-	800	(266)	-
Cash and investments - ending	\$ -	\$ 5,933	\$ -	\$ 50,998	\$ -	\$ -	\$ 800	\$ -	\$ -

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

	Financial InstitutionTax	Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	State Sales Disclosure	Coroner Continuing Education	Interstate Compact Fee	Mortgage Fee
Cash and investments - beginning	\$ -	\$ 3,573	\$ 3,032	\$ 4,571	\$ 220	\$ 365	\$ 190	\$ 325	\$ 305
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	5	2,085	3,200	2,308	-	2,048
Fines and forfeits	-	16,404	34,297	37,979	435	-	-	1,000	-
Other receipts	93,577	-	-	-	-	-	-	-	-
Total receipts	93,577	16,404	34,297	37,984	2,520	3,200	2,308	1,000	2,048
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	5	-	10	100	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	93,568	16,613	35,628	41,370	2,540	3,200	2,200	1,325	1,980
Total disbursements	93,568	16,613	35,628	41,375	2,540	3,210	2,300	1,325	1,980
Excess (deficiency) of receipts over disbursements	9	(209)	(1,331)	(3,391)	(20)	(10)	8	(325)	68
Cash and investments - ending	\$ 9	\$ 3,364	\$ 1,701	\$ 1,180	\$ 200	\$ 355	\$ 198	\$ -	\$ 373

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

	State S.V.O. Administrator	Child Restraint Fines	Education Plate Fee	Riverboat Revenue Sharing	Innkeepers Tax	Local Option Certified Shares	93.563 ARRA Clerk IV-D Incent	93.563 Title IV-D Incentive	Prosecutor Incentive
Cash and investments - beginning	\$ 10	\$ 25	\$ 19	\$ -	\$ 3,722	\$ -	\$ 269	\$ 23,698	\$ 37,168
Receipts:									
Taxes	-	-	-	-	48,377	3,144,216	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	11,842	17,818
Charges for services	294	-	-	-	-	-	-	-	-
Fines and forfeits	-	125	-	-	-	-	-	-	-
Other receipts	-	-	394	155,035	-	2	-	-	5,224
Total receipts	294	125	394	155,035	48,377	3,144,218	-	11,842	23,042
Disbursements:									
Personal services	-	-	-	-	-	-	-	7,574	17,139
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	413	-	52,099	-	269	-	2,189
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	303	125	-	155,035	-	3,144,218	-	5,224	-
Total disbursements	303	125	413	155,035	52,099	3,144,218	269	12,798	19,328
Excess (deficiency) of receipts over disbursements	(9)	-	(19)	-	(3,722)	-	(269)	(956)	3,714
Cash and investments - ending	\$ 1	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,742	\$ 40,882

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

	Clerk Incentive	Prosecuting Attorney Trust	Jury Pay	Courthouse Bond	Clerk's Scanning Fund	Sheriff's Office Supply Fund	Landfill Host Fee	Airport Fly-in Breakfast	Community Corrections Project Income
Cash and investments - beginning	\$ 29,883	\$ 231	\$ -	\$ 324,097	\$ 21,951	\$ 43	\$ 245,697	\$ 5,453	\$ 180,371
Receipts:									
Taxes	-	-	-	624,116	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	11,842	-	-	42,118	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	151,223
Other receipts	-	5,312	-	400,000	-	-	250,277	2,464	40,637
Total receipts	11,842	5,312	-	1,066,234	-	-	250,277	2,464	191,860
Disbursements:									
Personal services	15,147	-	-	-	14,425	-	-	-	95,695
Supplies	1,772	-	-	-	-	-	-	-	2,830
Other services and charges	18,791	-	-	1,276,000	7,526	-	170,563	1,750	66,329
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	44,451
Other disbursements	-	5,312	-	-	-	-	-	-	-
Total disbursements	35,710	5,312	-	1,276,000	21,951	-	170,563	1,750	209,305
Excess (deficiency) of receipts over disbursements	(23,868)	-	-	(209,766)	(21,951)	-	79,714	714	(17,445)
Cash and investments - ending	<u>\$ 6,015</u>	<u>\$ 231</u>	<u>\$ -</u>	<u>\$ 114,331</u>	<u>\$ -</u>	<u>\$ 43</u>	<u>\$ 325,411</u>	<u>\$ 6,167</u>	<u>\$ 162,926</u>

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

	County S.V.O. Administrator	Election Non Reverting	Sheriff Department Training	County Wheel Tax	Dog Control Fund	Airport Rental Vehicle	Roads/ Windfarm	Operation Pullover	CEDIT/ Winchester
Cash and investments - beginning	\$ 4,837	\$ 43,493	\$ 2,129	\$ 292,432	\$ 210	\$ 460	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	2,641	-	2,016	-	-	277	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	632,874	150	-	500,000	6,886	186,549
Total receipts	2,641	-	2,016	632,874	150	277	500,000	6,886	186,549
Disbursements:									
Personal services	-	-	-	-	-	-	-	6,886	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	1,500	637	2,227	481,001	-	396	500,000	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	186,549
Total disbursements	1,500	637	2,227	481,001	-	396	500,000	6,886	186,549
Excess (deficiency) of receipts over disbursements	1,141	(637)	(211)	151,873	150	(119)	-	-	-
Cash and investments - ending	<u>\$ 5,978</u>	<u>\$ 42,856</u>	<u>\$ 1,918</u>	<u>\$ 444,305</u>	<u>\$ 360</u>	<u>\$ 341</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	CEDIT/ Union	CEDIT/ Albany	CEDIT/ Farmland	CEDIT/ Losantville	CEDIT/ Lynn	CEDIT/ MODOC	CEDIT/ Parker City	CEDIT/ Ridgeville	CEDIT/ Saratoga
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	172,274	1,221	21,269	3,365	19,576	1,876	16,361	12,950	9,272
Total receipts	172,274	1,221	21,269	3,365	19,576	1,876	16,361	12,950	9,272
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	172,274	1,221	21,269	3,365	19,576	1,876	16,361	12,950	9,272
Total disbursements	172,274	1,221	21,269	3,365	19,576	1,876	16,361	12,950	9,272
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Local Option/ PTRC	#20.106 Airport Runway	E.On Climate/Expense Paymts	97.067 2014 SHSP Comp- EMA	#97.042 EMA Competitive Grant	EDPR Cornerstone	Windfarm Economic Development	Preparedness/ Ebola	EMPG Local Grant
Cash and investments - beginning	\$ -	\$ 5,297	\$ 105,360	\$ -	\$ -	\$ 12,100	\$ 288,170	\$ -	\$ -
Receipts:									
Taxes	1,048,073	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	131,834	-	24,074	16,445	-	575,000	8,829	5,111
Total receipts	<u>1,048,073</u>	<u>131,834</u>	<u>-</u>	<u>24,074</u>	<u>16,445</u>	<u>-</u>	<u>575,000</u>	<u>8,829</u>	<u>5,111</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	2,321	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	2	130,847	27,615	24,074	16,445	12,100	-	1,352	4,754
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	352	-
Other disbursements	1,048,071	4,759	-	-	-	-	600,000	-	-
Total disbursements	<u>1,048,073</u>	<u>135,606</u>	<u>27,615</u>	<u>24,074</u>	<u>16,445</u>	<u>12,100</u>	<u>600,000</u>	<u>4,025</u>	<u>4,754</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(3,772)</u>	<u>(27,615)</u>	<u>-</u>	<u>-</u>	<u>(12,100)</u>	<u>(25,000)</u>	<u>4,804</u>	<u>357</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,525</u>	<u>\$ 77,745</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 263,170</u>	<u>\$ 4,804</u>	<u>\$ 357</u>

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

	2015 SHSP	2015 EMPG Competitive	2016 SHSP #97.073	2016 EMPG Comp Grant 97.042	Sheriff Department NonReverting	IDOC Escrow/UC Body Loan	Sheriff Continuing Education	DARE	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 171,161	\$ 4,171	\$ 276	\$ 17,898,923
Receipts:									
Taxes	-	-	-	-	-	-	-	-	30,102,544
Licenses and permits	-	-	-	-	-	-	-	-	62,266
Intergovernmental receipts	-	-	-	-	-	-	-	-	5,645,867
Charges for services	-	-	-	-	-	-	1,826	-	2,251,153
Fines and forfeits	-	-	-	-	-	-	-	-	508,292
Other receipts	25,000	-	-	-	20,000	95	-	2,491	20,894,516
Total receipts	25,000	-	-	-	20,000	95	1,826	2,491	59,464,638
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	11,009,632
Supplies	-	-	-	-	-	-	-	325	1,807,403
Other services and charges	13,000	-	-	-	20,000	3	-	-	9,151,081
Debt service - principal and interest	-	-	-	-	-	-	-	-	400,000
Capital outlay	-	-	-	-	-	-	-	-	516,506
Other disbursements	-	-	-	-	-	171,253	-	-	37,137,274
Total disbursements	13,000	-	-	-	20,000	171,256	-	325	60,021,896
Excess (deficiency) of receipts over disbursements	12,000	-	-	-	-	(171,161)	1,826	2,166	(557,258)
Cash and investments - ending	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,997	\$ 2,442	\$ 17,341,665

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

	After Settlement Collections	Inmate Trust	Jail Commissary	Clerk Trust	General	Accident Report	CAGIT Certified Shares Fund	CEDIT/ County Unit	Special CEDIT Legislation
Cash and investments - beginning	\$ 741,682	\$ 5,300	\$ 88,667	\$ 224,058	\$ 2,660,010	\$ 3,592	\$ 1,086,212	\$ 1,563,109	\$ 970,419
Receipts:									
Taxes	782,296	-	-	-	4,955,544	-	-	-	-
Licenses and permits	-	-	-	-	57,047	-	-	-	-
Intergovernmental receipts	-	-	-	-	445,863	-	1,628,042	-	-
Charges for services	-	218,773	199,875	-	1,168,357	2,340	-	-	-
Fines and forfeits	-	-	-	-	92,350	-	-	-	-
Other receipts	-	-	-	1,159,973	347,307	1,096	195	626,919	1,081,331
Total receipts	782,296	218,773	199,875	1,159,973	7,066,468	3,436	1,628,237	626,919	1,081,331
Disbursements:									
Personal services	-	-	-	-	5,132,310	-	1,396,797	-	-
Supplies	-	-	-	-	128,910	3,945	54,402	-	-
Other services and charges	741,682	-	-	1,112,537	1,266,630	-	589,169	18,350	588,250
Debt service - principal and interest	-	-	-	-	-	-	-	-	415,548
Capital outlay	-	-	-	-	57,121	-	95,034	-	498,129
Other disbursements	-	218,648	188,041	-	1,992	-	-	446,330	-
Total disbursements	741,682	218,648	188,041	1,112,537	6,586,963	3,945	2,135,402	464,680	1,501,927
Excess (deficiency) of receipts over disbursements	40,614	125	11,834	47,436	479,505	(509)	(507,165)	162,239	(420,596)
Cash and investments - ending	\$ 782,296	\$ 5,425	\$ 100,501	\$ 271,494	\$ 3,139,515	\$ 3,083	\$ 579,047	\$ 1,725,348	\$ 549,823

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

	City/ Town Court Costs	Clerk Records Perptuation	Community Corrections Grant	Community Transition Program	Prisoner Reimbursement for Incarceration	County Sales Disclosure	Cumulative Bridge	Cumulative Capital Development	County Drug Free Community
Cash and investments - beginning	\$ 35,105	\$ 7,445	\$ 13,786	\$ 24,056	\$ 10,796	\$ 9,954	\$ 552,165	\$ 1,100,616	\$ 16,624
Receipts:									
Taxes	-	-	-	-	-	-	382,521	194,528	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	55	-	-	-	-	27,650	14,062	-
Charges for services	-	-	-	-	-	3,135	180,238	-	-
Fines and forfeits	3,648	13,415	-	-	-	-	-	-	15,523
Other receipts	-	-	217,962	21,900	2,285	-	-	25,500	-
Total receipts	3,648	13,470	217,962	21,900	2,285	3,135	590,409	234,090	15,523
Disbursements:									
Personal services	-	-	141,439	6,673	-	-	-	35,072	-
Supplies	-	745	5,778	571	-	-	-	-	-
Other services and charges	-	1,001	28,483	15,661	50	2,092	219,660	213,955	16,624
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	1,200	-	-	-	-	134,872	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,746	176,900	22,905	50	2,092	219,660	383,899	16,624
Excess (deficiency) of receipts over disbursements	3,648	11,724	41,062	(1,005)	2,235	1,043	370,749	(149,809)	(1,101)
Cash and investments - ending	\$ 38,753	\$ 19,169	\$ 54,848	\$ 23,051	\$ 13,031	\$ 10,997	\$ 922,914	\$ 950,807	\$ 15,523

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

	Electronic Map Generation	Local Emergency Planning	Handgun Permit	General Drain Improvement	Health Department	County Identity Security	Levy Excess	Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 8,600	\$ 7,172	\$ 25,766	\$ 90,443	\$ 108,968	\$ 3,483	\$ 343	\$ 27,085	\$ 184,003
Receipts:									
Taxes	-	-	-	-	170,562	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	12,324	-	-	-	230,315
Charges for services	-	-	11,860	-	49,968	3,047	-	49,709	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	100	3,983	-	412,414	274	-	-	-	-
Total receipts	100	3,983	11,860	412,414	233,128	3,047	-	49,709	230,315
Disbursements:									
Personal services	-	-	-	-	167,067	-	-	17,478	-
Supplies	-	1,072	-	-	961	-	-	4,801	-
Other services and charges	-	2,368	11,999	300,000	7,492	-	-	1,274	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	835	-	-	-	-	-	-	-
Other disbursements	-	-	-	192,878	-	-	-	-	309,613
Total disbursements	-	4,275	11,999	492,878	175,520	-	-	23,553	309,613
Excess (deficiency) of receipts over disbursements	100	(292)	(139)	(80,464)	57,608	3,047	-	26,156	(79,298)
Cash and investments - ending	\$ 8,700	\$ 6,880	\$ 25,627	\$ 9,979	\$ 166,576	\$ 6,530	\$ 343	\$ 53,241	\$ 104,705

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

	Public Safety/ County Unit	Major Moves	County Misdemeanant	Highway	Auditors Platbook	Rainy Day	Property Reassessment- 2015	Recorder's Records Perpetuation	Public Defender Reimbursement
Cash and investments - beginning	\$ 44	\$ 5,557	\$ 25,139	\$ 1,710,536	\$ 4,095	\$ 1,074,779	\$ 485,124	\$ 49,699	\$ 69,102
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,877,212	-	-	-	-	-
Charges for services	-	-	-	-	7,879	-	-	54,586	-
Fines and forfeits	-	-	-	-	-	-	-	-	71,959
Other receipts	705,152	-	18,783	97,169	-	364,629	95	-	-
Total receipts	705,152	-	18,783	2,974,381	7,879	364,629	95	54,586	71,959
Disbursements:									
Personal services	150,000	-	1,175	1,065,077	5,039	-	1,938	-	79,962
Supplies	266,864	-	18,409	1,651,610	43	938	-	54,625	-
Other services and charges	221,652	-	-	378,976	299	162,295	101,543	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	21,445	-	-	136,961	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	659,961	-	19,584	3,232,624	5,381	163,233	103,481	54,625	79,962
Excess (deficiency) of receipts over disbursements	45,191	-	(801)	(258,243)	2,498	201,396	(103,386)	(39)	(8,003)
Cash and investments - ending	\$ 45,235	\$ 5,557	\$ 24,338	\$ 1,452,293	\$ 6,593	\$ 1,276,175	\$ 381,738	\$ 49,660	\$ 61,099

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

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Health Department Trust	VIN Inspections	Children's Advocate Program	Elected Official Training	Statewide 911 Fund
Cash and investments - beginning	\$ 63,563	\$ 18,681	\$ 1	\$ 180,093	\$ 7,060	\$ 3,255	\$ 10,582	\$ 5,556	\$ 133,293
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	5,510	-	-	-	1,195	-	3,048	388,753
Fines and forfeits	-	-	-	-	-	-	100	-	-
Other receipts	30,411	-	50,933	62,098	27,593	-	30,293	-	-
Total receipts	30,411	5,510	50,933	62,098	27,593	1,195	30,393	3,048	388,753
Disbursements:									
Personal services	-	-	-	-	14,482	-	20,000	-	261,381
Supplies	-	-	-	-	-	-	114	-	808
Other services and charges	9,839	-	780	35,980	-	-	6,631	4,883	104,942
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	1,386	-	14,517
Other disbursements	27,466	-	48,630	81,577	-	-	-	-	-
Total disbursements	37,305	-	49,410	117,557	14,482	-	28,131	4,883	381,648
Excess (deficiency) of receipts over disbursements	(6,894)	5,510	1,523	(55,459)	13,111	1,195	2,262	(1,835)	7,105
Cash and investments - ending	\$ 56,669	\$ 24,191	\$ 1,524	\$ 124,634	\$ 20,171	\$ 4,450	\$ 12,844	\$ 3,721	\$ 140,398

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

	Probation Administrative Fee	Supplemental Adult Probation Fee	Supplemental Juvenile Probation Fee	County User Fee	Drains Revolving Loan	Ditch Maintenance	Criminal Justice Program Income	Donations	Health Insurance
Cash and investments - beginning	\$ 37,342	\$ 16,083	\$ 5,991	\$ 91,780	\$ -	\$ 1,407,878	\$ 14,617	\$ 16,574	\$ 728,099
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	30,878	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	9,228	37,403	543	26,724	-	-	3,205	-	-
Other receipts	-	36,387	-	92	300,000	678,706	597	15,177	2,046,311
Total receipts	9,228	73,790	543	57,694	300,000	678,706	3,802	15,177	2,046,311
Disbursements:									
Personal services	-	60,542	-	66,635	-	-	-	-	-
Supplies	-	703	-	4,113	-	-	-	-	-
Other services and charges	30,000	2,611	5,000	10,936	-	-	7,482	15,475	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	246	-	-	-	-	-
Other disbursements	-	25	-	1,340	-	718,426	-	-	2,070,802
Total disbursements	30,000	63,881	5,000	83,270	-	718,426	7,482	15,475	2,070,802
Excess (deficiency) of receipts over disbursements	(20,772)	9,909	(4,457)	(25,576)	300,000	(39,720)	(3,680)	(298)	(24,491)
Cash and investments - ending	\$ 16,570	\$ 25,992	\$ 1,534	\$ 66,204	\$ 300,000	\$ 1,368,158	\$ 10,937	\$ 16,276	\$ 703,608

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

	Payroll	Sheriff Retirement Withholding	Tax Distributions	Property Tax Replacement/ LOIT	LOIT Public Safety	2016 LOIT Special Distribution	Wheel Tax	Commercial Vehicle Excise Tax	Sewage
Cash and investments - beginning	\$ -	\$ 5,933	\$ -	\$ 50,998	\$ -	\$ -	\$ 800	\$ -	\$ -
Receipts:									
Taxes	-	-	10,241,237	88,338	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,385,903	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	33,593
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	5,530,274	26,740	11,397,256	2,120,099	1,060,049	605,566	811,755	151,385	-
Total receipts	5,530,274	26,740	23,024,396	2,208,437	1,060,049	605,566	811,755	151,385	33,593
Disbursements:									
Personal services	3,644,053	26,352	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	387	-	62,612	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	1,885,834	-	22,959,124	2,211,691	1,060,049	-	811,676	151,385	33,593
Total disbursements	5,530,274	26,352	23,021,736	2,211,691	1,060,049	-	811,676	151,385	33,593
Excess (deficiency) of receipts over disbursements	-	388	2,660	(3,254)	-	605,566	79	-	-
Cash and investments - ending	\$ -	\$ 6,321	\$ 2,660	\$ 47,744	\$ -	\$ 605,566	\$ 879	\$ -	\$ -

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

	Financial InstitutionTax	Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	State Sales Disclosure	Coroner Continuing Education	Interstate Compact Fee	Mortgage Fee
Cash and investments - beginning	\$ 9	\$ 3,364	\$ 1,701	\$ 1,180	\$ 200	\$ 355	\$ 198	\$ -	\$ 373
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	10	2,535	3,135	2,130	-	2,228
Fines and forfeits	-	16,230	34,304	14,192	570	-	-	350	-
Other receipts	100,870	-	-	-	-	-	-	-	-
Total receipts	100,870	16,230	34,304	14,202	3,105	3,135	2,130	350	2,228
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	2,464	10	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	100,870	13,484	30,934	13,842	3,045	3,215	2,122	225	2,226
Total disbursements	100,870	13,484	33,398	13,852	3,045	3,215	2,122	225	2,226
Excess (deficiency) of receipts over disbursements	-	2,746	906	350	60	(80)	8	125	2
Cash and investments - ending	\$ 9	\$ 6,110	\$ 2,607	\$ 1,530	\$ 260	\$ 275	\$ 206	\$ 125	\$ 375

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

	State S.V.O. Administrator	Child Restraint Fines	Education Plate Fee	Riverboat Revenue Sharing	Innkeepers Tax	Local Option Certified Shares	93.563 ARRA Clerk IV-D Incent	93.563 Title IV-D Incentive	Prosecutor Incentive
Cash and investments - beginning	\$ 1	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,742	\$ 40,882
Receipts:									
Taxes	-	-	-	-	44,393	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	3,180,148	-	11,993	18,038
Charges for services	280	-	-	-	-	-	-	-	-
Fines and forfeits	-	75	-	-	-	-	-	-	-
Other receipts	-	-	431	155,029	-	-	-	-	3,800
Total receipts	280	75	431	155,029	44,393	3,180,148	-	11,993	21,838
Disbursements:									
Personal services	-	-	-	-	-	-	-	15,404	8,320
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	431	-	41,608	-	-	-	1,365
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	275	100	-	155,029	-	3,180,148	-	3,800	-
Total disbursements	275	100	431	155,029	41,608	3,180,148	-	19,204	9,685
Excess (deficiency) of receipts over disbursements	5	(25)	-	-	2,785	-	-	(7,211)	12,153
Cash and investments - ending	\$ 6	\$ -	\$ -	\$ -	\$ 2,785	\$ -	\$ -	\$ 15,531	\$ 53,035

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

	Clerk Incentive	Prosecuting Attorney Trust	Jury Pay	Courthouse Bond	Clerk's Scanning Fund	Sheriff's Office Supply Fund	Landfill Host Fee	Airport Fly-in Breakfast	Community Corrections Project Income
Cash and investments - beginning	\$ 6,015	\$ 231	\$ -	\$ 114,331	\$ -	\$ 43	\$ 325,411	\$ 6,167	\$ 162,926
Receipts:									
Taxes	-	-	-	613,198	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	11,992	-	-	41,712	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	147,732
Other receipts	-	3,495	75	565,500	-	-	247,402	2,265	25,016
Total receipts	11,992	3,495	75	1,220,410	-	-	247,402	2,265	172,748
Disbursements:									
Personal services	943	-	-	-	-	-	-	-	108,591
Supplies	1,012	-	-	-	-	-	-	-	724
Other services and charges	9,698	3,495	-	1,225,000	-	-	173,040	1,551	82,380
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	1,820
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	11,653	3,495	-	1,225,000	-	-	173,040	1,551	193,515
Excess (deficiency) of receipts over disbursements	339	-	75	(4,590)	-	-	74,362	714	(20,767)
Cash and investments - ending	\$ 6,354	\$ 231	\$ 75	\$ 109,741	\$ -	\$ 43	\$ 399,773	\$ 6,881	\$ 142,159

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

	County S.V.O. Administrator	Election Non Reverting	Sheriff Department Training	County Wheel Tax	Dog Control Fund	Airport Rental Vehicle	Roads/ Windfarm	Operation Pullover	CEDIT/ Winchester
Cash and investments - beginning	\$ 5,978	\$ 42,856	\$ 1,918	\$ 444,305	\$ 360	\$ 341	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	2,516	-	2,535	-	-	100	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	666,854	-	-	300,000	11,780	193,474
Total receipts	2,516	-	2,535	666,854	-	100	300,000	11,780	193,474
Disbursements:									
Personal services	-	-	-	-	-	-	-	11,780	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	105	40,830	3,201	1,574	-	400	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	193,474
Total disbursements	105	40,830	3,201	1,574	-	400	-	11,780	193,474
Excess (deficiency) of receipts over disbursements	2,411	(40,830)	(666)	665,280	-	(300)	300,000	-	-
Cash and investments - ending	\$ 8,389	\$ 2,026	\$ 1,252	\$ 1,109,585	\$ 360	\$ 41	\$ 300,000	\$ -	\$ -

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

	CEDIT/ Union	CEDIT/ Albany	CEDIT/ Farmland	CEDIT/ Losantville	CEDIT/ Lynn	CEDIT/ MODOC	CEDIT/ Parker City	CEDIT/ Ridgeville	CEDIT/ Saratoga
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	176,006	1,194	21,634	3,444	21,748	1,918	16,635	13,168	12,178
Total receipts	176,006	1,194	21,634	3,444	21,748	1,918	16,635	13,168	12,178
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	176,006	1,194	21,634	3,444	21,748	1,918	16,635	13,168	12,178
Total disbursements	176,006	1,194	21,634	3,444	21,748	1,918	16,635	13,168	12,178
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Local Option/ PTRC	#20.106 Airport Runway	E.On Climate/Expense Paymts	97.067 2014 SHSP Comp- EMA	#97.042 EMA Competitive Grant	EDPR Cornerstone	Windfarm Economic Development	Preparedness/ Ebola	EMPG Local Grant
Cash and investments - beginning	\$ -	\$ 1,525	\$ 77,745	\$ -	\$ -	\$ -	\$ 263,170	\$ 4,804	\$ 357
Receipts:									
Taxes	1,060,049	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	4,754
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	28,553	-	-	-	-	575,000	10,090	-
Total receipts	1,060,049	28,553	-	-	-	-	575,000	10,090	4,754
Disbursements:									
Personal services	-	-	-	-	-	-	-	1,547	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	22,367	10,180	-	-	-	-	1,261	5,111
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	1,540	-
Other disbursements	1,060,049	-	-	-	-	-	300,000	-	-
Total disbursements	1,060,049	22,367	10,180	-	-	-	300,000	4,348	5,111
Excess (deficiency) of receipts over disbursements	-	6,186	(10,180)	-	-	-	275,000	5,742	(357)
Cash and investments - ending	\$ -	\$ 7,711	\$ 67,565	\$ -	\$ -	\$ -	\$ 538,170	\$ 10,546	\$ -

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

	2015 SHSP	2015 EMPG Competitive	2016 SHSP #97.073	2016 EMPG Comp Grant 97.042	Sheriff Department NonReverting	IDOC Escrow/UC Body Loan	Sheriff Continuing Education	DARE	Totals
Cash and investments - beginning	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,997	\$ 2,442	\$ 17,341,665
Receipts:									
Taxes	-	-	-	-	-	-	-	-	18,532,666
Licenses and permits	-	-	-	-	-	-	-	-	57,047
Intergovernmental receipts	-	-	-	-	-	-	-	-	9,916,187
Charges for services	24,947	8,030	-	-	-	-	2,015	-	2,437,081
Fines and forfeits	-	-	-	-	-	-	-	-	487,551
Other receipts	-	8,400	14,750	3,800	5,000	-	73	-	33,258,371
Total receipts	24,947	16,430	14,750	3,800	5,000	-	2,088	-	64,688,903
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	12,440,057
Supplies	-	-	-	-	-	-	-	2,430	2,203,578
Other services and charges	36,947	16,430	-	2,326	5,000	-	2,995	-	7,989,369
Debt service - principal and interest	-	-	-	-	-	-	-	-	415,548
Capital outlay	-	-	-	-	-	-	-	-	965,106
Other disbursements	-	-	-	-	-	-	-	-	38,749,883
Total disbursements	36,947	16,430	-	2,326	5,000	-	2,995	2,430	62,763,541
Excess (deficiency) of receipts over disbursements	(12,000)	-	14,750	1,474	-	-	(907)	(2,430)	1,925,362
Cash and investments - ending	\$ -	\$ -	\$ 14,750	\$ 1,474	\$ -	\$ -	\$ 5,090	\$ 12	\$ 19,267,027

RANDOLPH COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 234,140</u>	<u>\$ -</u>

RANDOLPH COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2016

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities:				
Randolph County Building Corporation	RCFFO Building	\$ 422,000	4/15/2004	7/15/2025
Randolph County Building Corporation	Courthouse	<u>1,239,000</u>	1/15/2012	1/15/2020
Total governmental activities		<u>1,661,000</u>		
Total of annual lease payments		<u>\$ 1,661,000</u>		

RANDOLPH COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2016

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	\$ 558,028
Buildings	16,261,775
Improvements other than buildings	6,673,004
Machinery, equipment, and vehicles	7,296,698
Total governmental activities	30,789,505
Total capital assets	\$ 30,789,505

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/>.