

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

FINANCIAL STATEMENT AUDIT REPORT

OF

FULTON COUNTY, INDIANA

January 1, 2016 to December 31, 2017



FILED
02/04/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Judith A. Reed Christina Sriver	01-01-13 to 12-31-16 01-01-17 to 12-31-20
County Treasurer	Lorie L. Hurst Katherine L. Easterday	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Teresa M. Furnivall	01-01-15 to 12-31-22
President of the Board of County Commissioners	Sherry S. Fulton Bryan W. Lewis	01-01-16 to 12-31-17 01-01-18 to 12-31-19
President of the County Council	Gary L. Sriver James L. Widman Phyl Olinger	01-01-16 to 12-31-16 01-01-17 to 12-31-17 01-01-18 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF FULTON COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the Fulton County (County), which comprises the financial position and results of operations for the period of January 1, 2016 to December 31, 2017, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2016 to December 31, 2017.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2016 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

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


Paul D. Joyce, CPA
State Examiner

January 28, 2019

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	
After Settlement Collections	\$ 595,569	\$ 621,162	\$ 595,569	\$ 621,162	\$ 704,570	\$ 621,162	\$ 704,570
Jail Inmate Trust	1,857	243,382	240,046	5,193	344,852	343,259	6,786
Commissary	43,092	182,251	155,053	70,290	303,039	274,405	98,924
Clerk's Trust	201,796	2,094,609	2,058,717	237,688	1,514,233	1,508,115	243,806
County General	2,380,898	4,959,252	5,466,739	1,873,411	7,142,948	6,663,772	2,352,587
Accident Report	2,380	2,814	-	5,194	2,015	-	7,209
CAGIT County Certified Shares	153,710	1,438,503	1,346,278	245,935	-	245,935	-
EDIT County Share	34,636	475,817	451,804	58,649	1,352,376	485,962	925,063
City and Town Court Costs	491	6,525	6,582	434	7,228	6,504	1,158
Community Corrections	84,107	42,730	1,418	125,419	52,578	5,645	172,352
Community Transition Program	26,750	8,100	-	34,850	7,625	-	42,475
Congressional School Interest	56,610	380	877	56,113	467	877	55,703
Congressional School Principal	21,923	-	-	21,923	-	-	21,923
Convention Visitor and Tourism	26,864	32,943	36,866	22,941	40,000	33,427	29,514
Sales Disclosures-Co's Share	27,603	2,905	5	30,503	2,850	10	33,343
Cumulative Bridge	631,411	319,720	275,667	675,464	276,352	131,845	819,971
Cumulative Capital Development	520,989	332,953	192,034	661,908	312,616	271,945	702,579
Drug Free Community	39,129	26,542	18,771	46,900	25,432	18,048	54,284
Fulton County Redevelopment	130,098	88,476	37,061	181,513	85,626	96,600	170,539
Electronic Map Generation	4,500	-	-	4,500	-	-	4,500
Emergency Medical Services	393,979	165,418	179,227	380,170	67,619	94,336	353,453
Emergency Planning (LEPC)	15,407	3,709	4,395	14,721	5,384	3,430	16,675
Enhanced Access	6,739	5,100	2,502	9,337	6,450	3,298	12,489
Extradition & Sheriff's Assist	17,916	-	-	17,916	-	4,598	13,318
Firearms Training	36,856	15,210	14,833	37,233	8,020	7,347	37,906
General Drain/Improvement	739,749	141,105	288,127	592,727	314,544	269,409	637,862
Health	103,475	183,413	218,507	68,381	222,365	214,436	76,310
Identification Security Protec	27,211	1,669	-	28,880	2,383	-	31,263
Levy Excess	50,818	-	975	49,843	-	49,843	-
Local Health Maintenance	228,504	54,835	17,280	266,059	20,537	48,643	237,953
Local Road & Street	106,731	223,538	164,858	165,411	276,895	239,283	203,023
LOIT-Public Safety-Co Share	500,254	682,364	395,940	786,678	662,091	684,736	764,033
Medical Care for Inmates	19,823	2,980	-	22,803	3,831	-	26,634
Misdemeanant	15,035	13,628	14,736	13,927	13,628	13,694	13,861
Motor Vehicle Highway	748,852	3,176,172	2,544,832	1,380,192	3,505,682	2,865,424	2,020,450
Park Nonreverting Operating	42,954	13,563	26,415	30,102	22,484	20,452	32,134
Plat Book	28,617	6,995	2,505	33,107	7,255	2,220	38,142
Rainy Day	442,632	21,188	21,245	442,575	3,979	16,191	430,363
Recorders Records Perpetuation	71,786	25,150	17,224	79,712	36,466	12,525	103,653
Riverboat	-	123,426	123,426	-	123,431	123,431	-
Sex & Violent Offender Admin	8,935	1,835	176	10,594	2,565	259	12,900
Supplem't Public Defender Serv	25,650	18,011	12,209	31,452	20,245	46,633	5,064
Surplus Tax	23,004	16,142	14,328	24,818	70,081	16,380	78,519
Surveyor's Corner Perpetuation	15,401	5,040	13,400	7,041	10,090	1,100	16,031
Tax Sale Fees	68,802	10,112	8,536	70,378	19,689	15,909	74,158
Tax Sale Redemption	2,544	40,527	43,071	-	33,523	33,523	-
Tax Sale Surplus	67,671	101,798	67,369	102,100	417,186	207,681	311,605
Local Health Dept Trust Acct	169,057	25,026	2,098	191,985	8,342	5,052	195,275
Guardian AD Litem (CASA)	-	22,458	22,458	-	27,636	27,636	-
Auditor's Ineligible Deduction	11,516	455	790	11,181	-	2,377	8,804
Statewide 911	292,153	313,756	262,000	343,909	313,469	335,231	322,147
TRANSP0 PMTF (State)	-	109,766	109,766	-	127,965	127,965	-
Adult Administrative Fee	546	14,683	8,793	6,436	13,385	19,793	28
Juvenile Administrative	5,193	1,100	-	6,293	291	-	6,584
Alternative Dispute Resolution	9,921	3,950	3,837	10,034	3,995	3,517	10,512
User Fee Fund	40,678	16,170	44,418	12,430	24,970	37,400	-
Drainage Maintenance	2,384,389	444,325	326,985	2,501,729	426,877	422,529	2,506,077

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	12-31-17
EMS Capital Equipment Fund	1,595	56,806	-	58,401	-	-	58,401
Asset Seizure	5,226	611	1,226	4,611	1,710	1,908	4,413
Health- Women- Infant- Child	11,438	-	-	11,438	-	11,438	-
Veterans Van Donations	3,989	786	-	4,775	113	-	4,888
Payroll	111,952	1,372,545	1,373,887	110,610	1,456,960	1,459,593	107,977
ISETS	1,804	307,951	308,293	1,462	304,080	304,058	1,484
Sheriff Pension Holding Settlement	17,082	31,007	-	48,089	24,236	-	72,325
LOIT Public Safety	-	16,743,947	16,743,947	-	16,909,982	16,909,982	-
Wheel Tax	-	973,725	973,725	-	-	-	-
Sur Tax	111	125,707	125,055	763	122,446	118,606	4,603
CVET Agency	-	506,598	496,764	9,834	529,807	506,819	32,822
Education Plate Fee	-	129,707	129,707	-	125,761	125,761	-
Financial Institution Tax	-	338	319	19	244	263	-
BPPE Late Filing	-	118,852	118,852	-	106,946	106,946	-
Infraction Judgement	2,244	-	-	-	1,100	-	1,100
Special Death Benefit	135	30,610	30,903	1,951	32,074	31,087	2,938
Coroners Training & Cont Ed	246	135	2,370	195	2,655	2,685	165
Interstate Compact - State	(900)	1,590	1,730	106	2,128	1,986	248
Mortgage Recording Fees- State	308	900	-	-	-	-	-
DLGF Homestead Property Databa	75	1,825	1,818	315	1,740	1,770	285
Violent Crime Victims Compensa	36,387	45	-	120	-	-	120
Forest Restoration	-	-	-	-	36,387	-	36,387
Sales Disclosure-States Share	345	-	-	-	12,586	-	12,586
Delinquent Sewer Assessment	1,150	2,905	3,025	225	2,850	2,850	225
Co. Adj. Gross Income Tax	-	31,805	32,955	-	28,771	28,771	-
Delinquent Mowing Liens	-	5,842,350	5,842,350	-	-	-	-
PCA_Private Collection Fees	5,081	278	278	-	274	274	-
Prosecutor IV-D ARRA Fund	550	1,173	620	5,634	457	317	5,774
93.563 Title IV-D Incentive	84,076	-	373	177	-	-	177
Prosecutor IV-D Incentive	130,416	12,818	-	96,894	12,873	-	109,767
Clerk Inc 10-1-99	553	19,281	1,137	148,560	19,370	1,511	166,419
Clerk's Regular Incentive	55,021	-	-	553	-	553	-
EMA Alliance Conf 2016	-	12,818	10,842	56,997	13,426	4,891	65,532
Child Advocacy	425	-	10,000	(10,000)	10,000	-	-
ReAssessment	68,800	425	425	-	-	-	-
Adult Probation User Fee	19,524	145,118	104,636	109,282	147,714	165,985	91,011
Juvenile Probation Users	18,361	69,528	88,607	445	64,443	59,922	4,966
FCC Juvenile Project Income	-	4,173	1,471	21,063	1,967	1,454	21,576
Alcohol & Drug Svcs Prgrm Fee	27,981	24	-	24	132	-	156
Pretrial Diversion Program Fee	(130)	24,847	13,755	39,073	42,482	32,460	49,095
Continuing Education Fees	73,090	68,555	56,555	11,870	81,268	54,070	39,068
Co Sheriff's Continuing Ed Fee	13,857	6,234	8,449	70,875	6,272	3,718	73,429
Jury Pay Fund	25,160	13,857	1,590	15,447	1,958	-	17,405
Burns & Hendrickson Tile	-	3,731	2,280	26,611	4,222	3,757	27,076
John Miller Tile	-	2,414	2,414	-	-	-	-
Babcock Overmyer Tile	-	2,097	2,097	-	-	-	-
FC Communication Tower Maint	900	8,585	8,585	-	-	-	-
Courthouse & Annex Lease Pmt	373,725	1,200	-	2,100	1,200	-	3,300
Debt Service Fund	196,570	336,612	223,592	486,745	289,937	776,682	-
GO 2016 Bond Proceeds	-	343,690	536,533	3,727	683,712	604,751	82,688
EDIT Bond 2016 Refund-Expenses	-	2,825,974	1,005,655	1,820,319	18,205	759,849	1,078,675
Co Comm Host Fee Receipt Fund	207,009	-	-	-	87,067	72,123	14,944
Drug Interdiction Program	34,927	293,972	293,972	207,009	510,972	717,981	-
Hazardous Substance	508,417	13,841	10,230	38,538	3,793	6,528	35,803
Lake Bruce Conservancy	6	2,472	12,287	498,602	4,470	14,000	489,072
		15,365	15,371	-	7,027	7,027	-

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

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
Nyona Lake Conservancy	2	-	2	-	-	-	-
Mill Creek Conservancy	-	41,036	41,036	-	39,826	39,826	-
Clerk's Records Perpetuation	68,074	13,379	24,785	56,668	18,848	3,094	72,422
Commissioner Certificate Sale	-	11,518	11,319	199	14,731	14,930	-
County Elected Officials Train	3,846	1,661	669	4,838	2,383	395	6,826
Fulton Co Host	1,925,472	102,582	303,626	1,724,428	387,737	431,594	1,680,571
CAGIT Special	70,277	-	-	70,277	-	-	70,277
Atlas Collection Fees	72	740	812	-	-	-	-
Health/Pre-Natal	4,311	-	139	4,172	-	4,172	-
2010 Edit Bond Construction Fu	191,328	932	-	192,260	1,365	192,702	923
Fines & Forf	2,895	22,450	23,214	2,131	8,151	10,282	-
County Fuel Fund	113,707	155,935	227,525	42,117	197,123	143,676	95,564
CEDIT Homestead Credit	151,789	897,101	889,786	159,104	-	159,104	-
PTRC/HMSTD State Repay	2,529	-	-	2,529	-	2,529	-
CAGIT LOIT PTRC	20,965	973,725	968,596	26,094	-	26,094	-
Local Income Tax PTRC	-	-	-	-	2,122,251	1,911,103	211,148
Fines & Forfeitures	-	-	-	-	7,682	7,096	586
LOIT Special Distribution Fund	-	2,278,645	2,278,645	-	-	-	-
LIT - Certified Shares	-	-	-	-	3,989,807	3,989,807	-
LIT - Public Safety	-	-	-	-	997,452	997,452	-
LIT-Economic Development (EDIT)	-	-	-	-	799,140	799,140	-
2005 Homeland Security Grant	819	-	819	-	-	-	-
FEMA	68	-	68	-	-	-	-
Wayne Twp Grant	1	-	-	1	-	1	-
Voter Reg Board Enhanced	1,800	10	-	1,810	-	-	1,810
Sec 101 Vote Reimbursement	2,162	-	2,162	-	-	-	-
2014 HUB Grant - Radios	-	2,442	2,442	-	-	-	-
US 31 Corridor Plan	111,053	-	3,000	108,053	-	3,000	105,053
EMA Performance Grant	-	27,071	27,071	-	21,721	21,721	-
EMA Hazard Mitigation Grant	(3,663)	3,663	-	-	-	-	-
P25 Upgrade& Replace Equipment	5,455	-	635	4,820	-	4,165	655
2015 Rural Demonstration Proje	18	-	-	18	-	18	-
2015 EMPG Exercise-District 2	-	24,300	24,746	(446)	446	-	-
2015 EMPG - C Bonus Grant	-	5,111	5,111	-	-	-	-
2016 Homeland Security Grant	-	-	-	-	3,964	3,964	-
2016 EMA Performance Grant	-	-	-	-	14,000	14,000	-
EMA Alliance of IN Conference 2015	-	10,000	10,000	-	-	-	-
Community Crossings Grant	-	1,000,000	437,481	562,519	1,000,000	1,373,125	189,394
2016 Operation Pull Over Grant	-	3,254	3,168	86	1,712	1,798	-
Transpo - 5311 Federal Grant \$	-	139,857	139,857	-	202,360	202,360	-
PHC Fund-Public Health Cord	6,196	-	-	6,196	-	6,196	-
CDBG State & Local Grant Repay	26,945	-	-	26,945	-	-	26,945
Courthouse Cenennial	281	-	281	-	-	-	-
Bioterrorism- Grant	68	-	68	-	-	-	-
Public Health Emergency Prepar	14,315	-	14,315	-	-	-	-
FCC Corrections Grant 14/15	54,395	-	-	54,395	-	54,395	-
FCC Corrections Grant 15/16	43,299	69,894	88,692	24,501	-	24,501	-
FCC Correct. Grant 16/17-Adult	-	71,067	41,229	29,838	42,640	72,478	-
FCC Correct. Grant 16/17 - Juve	-	28,781	24,578	4,203	17,269	21,472	-
FCC Correct. Grant 17/18-Adult	-	-	-	-	71,067	49,037	22,030
FCC Correct. Grant 17/18-Juven	-	-	-	-	28,781	24,039	4,742
Totals	\$ 16,563,196	\$ 53,268,205	\$ 50,053,655	\$ 19,777,746	\$ 50,668,046	\$ 50,195,434	\$ 20,250,358

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

FULTON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

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,

FULTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

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

E. Disbursements

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

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

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

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

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

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.

FULTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

FULTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

Funding Policy and Annual Pension Cost

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

FULTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2016.

Note 8. Holding Corporation

The County has entered into a capital lease with the Fulton County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during 2016 totaled \$223,592 with the final payment of the lease on December 5, 2016.

OTHER INFORMATION - UNAUDITED

The County's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

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

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

	After Settlement Collections	Jail Inmate Trust	Commissary	Clerk's Trust	County General	Accident Report	CAGIT County Certified Shares	EDIT County Share	City and Town Court Costs	Community Corrections
Cash and investments - beginning	\$ 595,569	\$ 1,857	\$ 43,092	\$ 201,796	\$ 2,380,898	\$ 2,380	\$ 153,710	\$ 34,636	\$ 491	\$ 84,107
Receipts:										
Taxes	621,162	-	-	-	4,024,953	-	1,438,028	445,742	-	-
Licenses and permits	-	-	-	-	29,234	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	114,390	-	-	-	-	-
Charges for services	-	243,382	182,251	-	390,511	2,736	420	-	-	-
Fines and forfeits	-	-	-	2,094,609	116,910	78	-	-	6,525	42,730
Other receipts	-	-	-	-	283,254	-	55	30,075	-	-
Total receipts	<u>621,162</u>	<u>243,382</u>	<u>182,251</u>	<u>2,094,609</u>	<u>4,959,252</u>	<u>2,814</u>	<u>1,438,503</u>	<u>475,817</u>	<u>6,525</u>	<u>42,730</u>
Disbursements:										
Personal services	-	-	-	-	2,910,895	-	1,265,356	206,012	-	1,395
Supplies	-	-	-	-	134,917	-	38,736	2,877	-	-
Other services and charges	-	-	-	-	2,054,300	-	42,186	242,915	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	346,418	-	-	-	-	23
Other disbursements	595,569	240,046	155,053	2,058,717	20,209	-	-	-	6,582	-
Total disbursements	<u>595,569</u>	<u>240,046</u>	<u>155,053</u>	<u>2,058,717</u>	<u>5,466,739</u>	<u>-</u>	<u>1,346,278</u>	<u>451,804</u>	<u>6,582</u>	<u>1,418</u>
Excess (deficiency) of receipts over disbursements	<u>25,593</u>	<u>3,336</u>	<u>27,198</u>	<u>35,892</u>	<u>(507,487)</u>	<u>2,814</u>	<u>92,225</u>	<u>24,013</u>	<u>(57)</u>	<u>41,312</u>
Cash and investments - ending	\$ <u>621,162</u>	\$ <u>5,193</u>	\$ <u>70,290</u>	\$ <u>237,688</u>	\$ <u>1,873,411</u>	\$ <u>5,194</u>	\$ <u>245,935</u>	\$ <u>58,649</u>	\$ <u>434</u>	\$ <u>125,419</u>

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

	Community Transition Program	Congressional School Interest	Congressional School Principal	Convention Visitor and Tourism	Sales Disclosures-Co's Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Fulton County Redevelopment	Electronic Map Generation
Cash and investments - beginning	\$ 26,750	\$ 56,610	\$ 21,923	\$ 26,864	\$ 27,603	\$ 631,411	\$ 520,989	\$ 39,129	\$ 130,098	\$ 4,500
Receipts:										
Taxes	-	-	-	32,943	-	267,684	295,651	-	88,476	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	51,754	3,186	-	-	-
Charges for services	-	-	-	-	2,905	282	-	26,542	-	-
Fines and forfeits	8,100	-	-	-	-	-	-	-	-	-
Other receipts	-	380	-	-	-	-	34,116	-	-	-
Total receipts	8,100	380	-	32,943	2,905	319,720	332,953	26,542	88,476	-
Disbursements:										
Personal services	-	-	-	3,000	-	-	-	18,771	-	-
Supplies	-	-	-	9,456	-	-	-	-	-	-
Other services and charges	-	-	-	24,410	5	275,667	73,593	-	37,061	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	118,441	-	-	-
Other disbursements	-	877	-	-	-	-	-	-	-	-
Total disbursements	-	877	-	36,866	5	275,667	192,034	18,771	37,061	-
Excess (deficiency) of receipts over disbursements	8,100	(497)	-	(3,923)	2,900	44,053	140,919	7,771	51,415	-
Cash and investments - ending	\$ 34,850	\$ 56,113	\$ 21,923	\$ 22,941	\$ 30,503	\$ 675,464	\$ 661,908	\$ 46,900	\$ 181,513	\$ 4,500

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

	Emergency Medical Services	Emergency Planning (LEPC)	Enhanced Access	Extradition & Sheriffs Assist	Firearms Training	General Drain/ Improvement	Health	Identification Security Protec	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 393,979	\$ 15,407	\$ 6,739	\$ 17,916	\$ 36,856	\$ 739,749	\$ 103,475	\$ 27,211	\$ 50,818	\$ 228,504
Receipts:										
Taxes	-	-	-	-	-	72,795	158,442	-	-	-
Licenses and permits	-	-	-	-	15,210	-	13,155	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	1,706	-	-	-
Charges for services	153,881	3,709	5,100	-	-	-	10,110	1,669	-	5,126
Fines and forfeits	11,537	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	68,310	-	-	-	49,709
Total receipts	165,418	3,709	5,100	-	15,210	141,105	183,413	1,669	-	54,835
Disbursements:										
Personal services	14,007	-	-	-	-	-	207,014	-	-	11,627
Supplies	-	-	-	-	-	-	2,104	-	-	4,833
Other services and charges	162,012	4,395	-	-	-	-	9,389	-	-	820
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	14,833	-	-	-	-	-
Other disbursements	3,208	-	2,502	-	-	288,127	-	-	975	-
Total disbursements	179,227	4,395	2,502	-	14,833	288,127	218,507	-	975	17,280
Excess (deficiency) of receipts over disbursements	(13,809)	(686)	2,598	-	377	(147,022)	(35,094)	1,669	(975)	37,555
Cash and investments - ending	\$ 380,170	\$ 14,721	\$ 9,337	\$ 17,916	\$ 37,233	\$ 592,727	\$ 68,381	\$ 28,880	\$ 49,843	\$ 266,059

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

	Local Road & Street	LOIT-Public Safety-Co Share	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Operating	Plat Book	Rainy Day	Recorders Records Perpetuation	Riverboat
Cash and investments - beginning	\$ 106,731	\$ 500,254	\$ 19,823	\$ 15,035	\$ 748,852	\$ 42,954	\$ 28,617	\$ 442,632	\$ 71,786	\$ -
Receipts:										
Taxes	-	511,799	-	-	539,534	-	-	-	-	-
Licenses and permits	-	-	-	-	1,100	-	-	-	-	-
Intergovernmental receipts	218,280	-	-	-	2,621,654	-	-	-	-	123,426
Charges for services	5,258	136,360	2,980	-	13,884	5,179	6,995	18,998	24,789	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	34,205	-	13,628	-	8,384	-	2,190	361	-
Total receipts	223,538	682,364	2,980	13,628	3,176,172	13,563	6,995	21,188	25,150	123,426
Disbursements:										
Personal services	-	134,528	-	-	981,270	-	-	2,582	-	-
Supplies	164,858	72,396	-	-	1,244,089	1,115	-	-	-	-
Other services and charges	-	150,833	-	14,736	319,473	13,300	2,505	18,663	12,184	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	38,183	-	-	-	12,000	-	-	5,040	-
Other disbursements	-	-	-	-	-	-	-	-	-	123,426
Total disbursements	164,858	395,940	-	14,736	2,544,832	26,415	2,505	21,245	17,224	123,426
Excess (deficiency) of receipts over disbursements	58,680	286,424	2,980	(1,108)	631,340	(12,852)	4,490	(57)	7,926	-
Cash and investments - ending	\$ 165,411	\$ 786,678	\$ 22,803	\$ 13,927	\$ 1,380,192	\$ 30,102	\$ 33,107	\$ 442,575	\$ 79,712	\$ -

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

	Sex & Violent Offender Admin	Supplem't Public Defender Serv	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Acct	Guardian AD Litem (CASA)	Auditor's Ineligible Deduction
Cash and investments - beginning	\$ 8,935	\$ 25,650	\$ 23,004	\$ 15,401	\$ 68,802	\$ 2,544	\$ 67,671	\$ 169,057	\$ -	\$ 11,516
Receipts:										
Taxes	-	-	15,154	-	-	-	718	-	-	455
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	21,714	-
Charges for services	1,835	18,011	-	5,040	209	-	100	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	744	-
Other receipts	-	-	988	-	9,903	40,527	100,980	25,026	-	-
Total receipts	1,835	18,011	16,142	5,040	10,112	40,527	101,798	25,026	22,458	455
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	22,458	-
Supplies	-	-	-	-	-	-	-	-	-	738
Other services and charges	-	12,209	-	2,400	-	42,703	57,022	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	52
Other disbursements	176	-	14,328	11,000	8,536	368	10,347	2,098	-	-
Total disbursements	176	12,209	14,328	13,400	8,536	43,071	67,369	2,098	22,458	790
Excess (deficiency) of receipts over disbursements	1,659	5,802	1,814	(8,360)	1,576	(2,544)	34,429	22,928	-	(335)
Cash and investments - ending	\$ 10,594	\$ 31,452	\$ 24,818	\$ 7,041	\$ 70,378	\$ -	\$ 102,100	\$ 191,985	\$ -	\$ 11,181

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

	Statewide 911	TRANSP PMTF (State)	Adult Adminstrative Fee	Juvenile Adminstrative	Alternative Dispute Resolution	User Fee Fund	Drainage Maintenance	EMS Capital Equipment Fund	Asset Seizure	Health- Women- Infant- Child
Cash and investments - beginning	\$ 292,153	\$ -	\$ 546	\$ 5,193	\$ 9,921	\$ 40,678	\$ 2,384,389	\$ 1,595	\$ 5,226	\$ 11,438
Receipts:										
Taxes	-	-	-	-	-	-	392,388	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	109,766	-	-	-	-	-	-	-	-
Charges for services	312,033	-	-	-	-	-	18,223	-	611	-
Fines and forfeits	-	-	14,683	1,100	3,950	16,170	-	-	-	-
Other receipts	1,723	-	-	-	-	-	33,714	56,806	-	-
Total receipts	313,756	109,766	14,683	1,100	3,950	16,170	444,325	56,806	611	-
Disbursements:										
Personal services	108,441	-	8,793	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	61,461	-	-	-	3,837	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	92,098	-	-	-	-	-	-	-	-	-
Other disbursements	-	109,766	-	-	-	44,418	326,985	-	1,226	-
Total disbursements	262,000	109,766	8,793	-	3,837	44,418	326,985	-	1,226	-
Excess (deficiency) of receipts over disbursements	51,756	-	5,890	1,100	113	(28,248)	117,340	56,806	(615)	-
Cash and investments - ending	\$ 343,909	\$ -	\$ 6,436	\$ 6,293	\$ 10,034	\$ 12,430	\$ 2,501,729	\$ 58,401	\$ 4,611	\$ 11,438

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

	Veterans Van Donations	Payroll	ISETS	Sheriff Pension Holding	Settlement	LOIT Public Safety	Wheel Tax	Sur Tax	CVET Agency	Education Plate Fee
Cash and investments - beginning	\$ 3,989	\$ 111,952	\$ 1,804	\$ 17,082	\$ -	\$ -	\$ 111	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	15,886,445	973,725	125,707	506,598	-	338
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	857,502	-	-	-	129,707	-
Charges for services	-	-	-	31,007	-	-	-	-	-	-
Fines and forfeits	-	-	307,951	-	-	-	-	-	-	-
Other receipts	786	1,372,545	-	-	-	-	-	-	-	-
Total receipts	786	1,372,545	307,951	31,007	16,743,947	973,725	125,707	506,598	129,707	338
Disbursements:										
Personal services	-	1,373,887	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	319
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	308,293	-	16,743,947	973,725	125,055	496,764	129,707	-
Total disbursements	-	1,373,887	308,293	-	16,743,947	973,725	125,055	496,764	129,707	319
Excess (deficiency) of receipts over disbursements	786	(1,342)	(342)	31,007	-	-	652	9,834	-	19
Cash and investments - ending	\$ 4,775	\$ 110,610	\$ 1,462	\$ 48,089	\$ -	\$ -	\$ 763	\$ 9,834	\$ -	\$ 19

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

	Financial Institution Tax	BPPE Late Filing	Infraction Judgement	Special Death Benefit	Coroners Training & Cont Ed	Interstate Compact - State	Mortgage Recording Fees- State	DLGF Homestead Property Databa	Violent Crime Victims Compensa	Forest Restoration
Cash and investments - beginning	\$ -	\$ -	\$ 2,244	\$ 135	\$ 246	\$ (900)	\$ 308	\$ 75	\$ 36,387	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	45	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	118,852	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,590	900	1,825	-	-	-
Fines and forfeits	-	-	30,610	2,370	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>118,852</u>	<u>-</u>	<u>30,610</u>	<u>2,370</u>	<u>1,590</u>	<u>900</u>	<u>1,825</u>	<u>45</u>	<u>-</u>	<u>-</u>
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	118,852	-	30,903	2,310	1,730	-	1,818	-	-	-
Total disbursements	<u>118,852</u>	<u>-</u>	<u>30,903</u>	<u>2,310</u>	<u>1,730</u>	<u>-</u>	<u>1,818</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(293)</u>	<u>60</u>	<u>(140)</u>	<u>900</u>	<u>7</u>	<u>45</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,951</u>	<u>\$ 195</u>	<u>\$ 106</u>	<u>\$ -</u>	<u>\$ 315</u>	<u>\$ 120</u>	<u>\$ 36,387</u>	<u>\$ -</u>

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

	Sales Disclosure-States Share	Delinquent Sewer Assessment	Co. Adj. Gross Income Tax	Delinquent Mowing Liens	PCA_Private Collection Fees	Prosecutor IV-D ARRA Fund	93.563 Title IV-D Incentive	Prosecutor IV-D Incentive	Clerk Inc 10-1-99	Clerk's Regular Incentive
Cash and investments - beginning	\$ 345	\$ 1,150	\$ -	\$ -	\$ 5,081	\$ 550	\$ 84,076	\$ 130,416	\$ 553	\$ 55,021
Receipts:										
Taxes	-	31,805	5,842,350	278	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	2,905	-	-	-	1,173	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	12,818	19,281	-	12,818
Total receipts	2,905	31,805	5,842,350	278	1,173	-	12,818	19,281	-	12,818
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	452
Supplies	-	-	-	-	-	-	-	1,102	-	-
Other services and charges	5	-	-	-	-	373	-	35	-	9,052
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	1,338
Other disbursements	3,020	32,955	5,842,350	278	620	-	-	-	-	-
Total disbursements	3,025	32,955	5,842,350	278	620	373	-	1,137	-	10,842
Excess (deficiency) of receipts over disbursements	(120)	(1,150)	-	-	553	(373)	12,818	18,144	-	1,976
Cash and investments - ending	\$ 225	\$ -	\$ -	\$ -	\$ 5,634	\$ 177	\$ 96,894	\$ 148,560	\$ 553	\$ 56,997

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

	EMA Alliance Conf 2016	Child Advocacy	ReAssessment	Adult Probation User Fee	Juvenile Probation Users	FCC Juvenile Project Income	Alcohol & Drug Svcs Prgrm Fee	Pretrial Diversion Program Fee	Continuing Education Fees	Co Sheriff's Continuing Ed Fee
Cash and investments - beginning	\$ -	\$ 425	\$ 68,800	\$ 19,524	\$ 18,361	\$ -	\$ 27,981	\$ (130)	\$ 73,090	\$ 13,857
Receipts:										
Taxes	-	-	143,294	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,543	-	-	-	-	-	-	-
Charges for services	-	-	-	238	100	-	-	-	-	-
Fines and forfeits	-	-	-	69,290	4,073	24	24,797	68,555	6,234	1,590
Other receipts	-	-	281	-	-	-	50	-	-	-
Total receipts	-	-	145,118	69,528	4,173	24	24,847	68,555	6,234	1,590
Disbursements:										
Personal services	10,000	-	42,311	80,776	-	-	10,561	40,067	-	-
Supplies	-	-	6,805	-	-	-	416	3,913	-	-
Other services and charges	-	-	55,520	7,831	1,471	-	2,778	7,835	3,262	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	4,740	-	-
Other disbursements	-	425	-	-	-	-	-	-	5,187	-
Total disbursements	10,000	425	104,636	88,607	1,471	-	13,755	56,555	8,449	-
Excess (deficiency) of receipts over disbursements	(10,000)	(425)	40,482	(19,079)	2,702	24	11,092	12,000	(2,215)	1,590
Cash and investments - ending	\$ (10,000)	\$ -	\$ 109,282	\$ 445	\$ 21,063	\$ 24	\$ 39,073	\$ 11,870	\$ 70,875	\$ 15,447

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

	Jury Pay Fund	Burns & Hendrickson Tile	John Miller Tile	Babcock Overmyer Tile	FC Communication Tower Maint	Courthouse & Annex Lease Pmt	Debt Service Fund	GO 2016 Bond Proceeds	EDIT Bond 2016 Refund- Expenses	Co Comm Host Fee Receipt Fund
Cash and investments - beginning	\$ 25,160	\$ -	\$ -	\$ -	\$ 900	\$ 373,725	\$ 196,570	\$ -	\$ -	\$ 207,009
Receipts:										
Taxes	-	508	220	8,585	-	-	340,078	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	334,346	3,612	-	-	-
Charges for services	-	-	-	-	1,200	-	-	-	-	293,972
Fines and forfeits	3,731	-	-	-	-	-	-	-	-	-
Other receipts	-	1,906	1,877	-	-	2,266	-	2,825,974	-	-
Total receipts	3,731	2,414	2,097	8,585	1,200	336,612	343,690	2,825,974	-	293,972
Disbursements:										
Personal services	1,605	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	71	-	-
Other services and charges	675	-	-	-	-	223,592	-	84,016	-	293,972
Debt service - principal and interest	-	-	-	-	-	-	536,533	-	-	-
Capital outlay	-	-	-	-	-	-	-	921,568	-	-
Other disbursements	-	2,414	2,097	8,585	-	-	-	-	-	-
Total disbursements	2,280	2,414	2,097	8,585	-	223,592	536,533	1,005,655	-	293,972
Excess (deficiency) of receipts over disbursements	1,451	-	-	-	1,200	113,020	(192,843)	1,820,319	-	-
Cash and investments - ending	\$ 26,611	\$ -	\$ -	\$ -	\$ 2,100	\$ 486,745	\$ 3,727	\$ 1,820,319	\$ -	\$ 207,009

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

	Drug Interdiction Program	Hazardous Substance	Lake Bruce Conservancy	Nyona Lake Conservancy	Mill Creek Conservancy	Clerk's Records Perpetuation	Commissioner Certificate Sale	County Elected Officials Train	Fulton Co Host	CAGIT Special
Cash and investments - beginning	\$ 34,927	\$ 508,417	\$ 6	\$ 2	\$ -	\$ 68,074	\$ -	\$ 3,846	\$ 1,925,472	\$ 70,277
Receipts:										
Taxes	-	-	15,365	-	41,036	-	-	1	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	13,379	9,834	1,660	93,458	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	13,841	2,472	-	-	-	-	1,684	-	9,124	-
Total receipts	13,841	2,472	15,365	-	41,036	13,379	11,518	1,661	102,582	-
Disbursements:										
Personal services	754	-	-	-	-	-	-	-	-	-
Supplies	553	-	-	-	-	-	-	-	-	-
Other services and charges	1,913	12,287	-	-	-	-	1,337	669	149,527	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	154,099	-
Capital outlay	7,010	-	-	-	-	12,695	-	-	-	-
Other disbursements	-	-	15,371	2	41,036	12,090	9,982	-	-	-
Total disbursements	10,230	12,287	15,371	2	41,036	24,785	11,319	669	303,626	-
Excess (deficiency) of receipts over disbursements	3,611	(9,815)	(6)	(2)	-	(11,406)	199	992	(201,044)	-
Cash and investments - ending	\$ 38,538	\$ 498,602	\$ -	\$ -	\$ -	\$ 56,668	\$ 199	\$ 4,838	\$ 1,724,428	\$ 70,277

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

	Atlas Collection Fees	Health/ Pre-Natal	2010 Edit Bond Construction Fu	Fines & Forf	County Fuel Fund	CEDIT Homestead Credit	PTRC/HMSTD State Repay	CAGIT LOIT PTRC	Local Income Tax PTRC
Cash and investments - beginning	\$ 72	\$ 4,311	\$ 191,328	\$ 2,895	\$ 113,707	\$ 151,789	\$ 2,529	\$ 20,965	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	973,725	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	897,101	-	-	-
Charges for services	-	-	-	-	155,935	-	-	-	-
Fines and forfeits	-	-	-	22,450	-	-	-	-	-
Other receipts	740	-	932	-	-	-	-	-	-
Total receipts	740	-	932	22,450	155,935	897,101	-	973,725	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	177,525	-	-	-	-
Other services and charges	-	-	-	-	50,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	812	139	-	23,214	-	889,786	-	968,596	-
Total disbursements	812	139	-	23,214	227,525	889,786	-	968,596	-
Excess (deficiency) of receipts over disbursements	(72)	(139)	932	(764)	(71,590)	7,315	-	5,129	-
Cash and investments - ending	\$ -	\$ 4,172	\$ 192,260	\$ 2,131	\$ 42,117	\$ 159,104	\$ 2,529	\$ 26,094	\$ -

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

	Fines & Forfeitures	LOIT Special Distribution Fund	LIT - Certified Shares	LIT - Public Safety	LIT-Economic Development (EDIT)	2005 Homeland Security Grant	FEMA	Wayne Twp Grant	Voter Reg Board Enhanced
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 819	\$ 68	\$ 1	\$ 1,800
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	254,750	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	10
Other receipts	-	2,023,895	-	-	-	-	-	-	-
Total receipts	-	2,278,645	-	-	-	-	-	-	10
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	2,278,645	-	-	-	819	68	-	-
Total disbursements	-	2,278,645	-	-	-	819	68	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(819)	(68)	-	10
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1,810

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

	Sec 101 Vote Reimbursement	2014 HUB Grant - Radios	US 31 Corridor Plan	EMA Performance Grant	EMA Hazard Mitigation Grant	P25 Upgrade& Replace Equipment	2015 Rural Demonstration Proje	2015 EMPG Exercise-District 2	2015 EMPG - C Bonus Grant
Cash and investments - beginning	\$ 2,162	\$ -	\$ 111,053	\$ -	\$ (3,663)	\$ 5,455	\$ 18	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,442	-	27,071	-	-	-	24,300	5,111
Charges for services	-	-	-	-	3,663	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	2,442	-	27,071	3,663	-	-	24,300	5,111
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	4,415	-
Other services and charges	-	-	3,000	27,071	-	635	-	20,331	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	2,442	-	-	-	-	-	-	5,111
Other disbursements	2,162	-	-	-	-	-	-	-	-
Total disbursements	2,162	2,442	3,000	27,071	-	635	-	24,746	5,111
Excess (deficiency) of receipts over disbursements	(2,162)	-	(3,000)	-	3,663	(635)	-	(446)	-
Cash and investments - ending	\$ -	\$ -	\$ 108,053	\$ -	\$ -	\$ 4,820	\$ 18	\$ (446)	\$ -

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

	2016 Homeland Security Grant	2016 EMA Performance Grant	EMA Alliance of IN Conference 2015	Community Crossings Grant	2016 Operation Pull Over Grant	Transpo - 5311 Federal Grant \$	PHC Fund-Public Health Cord	CDBG State & Local Grant Repay	Courthouse Cenennial
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,196	\$ 26,945	\$ 281
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	10,000	235,751	3,254	139,857	-	-	-
Charges for services	-	-	-	764,249	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	10,000	1,000,000	3,254	139,857	-	-	-
Disbursements:									
Personal services	-	-	-	-	3,168	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	10,000	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	437,481	-	-	-	-	-
Other disbursements	-	-	-	-	-	139,857	-	-	281
Total disbursements	-	-	10,000	437,481	3,168	139,857	-	-	281
Excess (deficiency) of receipts over disbursements	-	-	-	562,519	86	-	-	-	(281)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 562,519	\$ 86	\$ -	\$ 6,196	\$ 26,945	\$ -

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

	Bioterrorism- Grant	Public Health Emergency Prepar	FCC Corrections Grant 14/15	FCC Corrections Grant 15/16	FCC Correct. Grant 16/17-Adult	FCC Correct. Grant 16/17 - Juve	FCC Correct. Grant 17/18-Adult	FCC Correct. Grant 17/18-Juven	Totals
Cash and investments - beginning	\$ 68	\$ 14,315	\$ 54,395	\$ 43,299	\$ -	\$ -	\$ -	\$ -	\$ 16,563,196
Receipts:									
Taxes	-	-	-	-	-	-	-	-	33,796,027
Licenses and permits	-	-	-	-	-	-	-	-	58,699
Intergovernmental receipts	-	-	-	69,894	71,067	28,781	-	-	6,226,067
Charges for services	-	-	-	-	-	-	-	-	3,230,967
Fines and forfeits	-	-	-	-	-	-	-	-	2,858,821
Other receipts	-	-	-	-	-	-	-	-	7,097,624
Total receipts	-	-	-	69,894	71,067	28,781	-	-	53,268,205
Disbursements:									
Personal services	-	-	-	33,442	26,723	21,785	-	-	7,541,680
Supplies	-	-	-	3,058	546	-	-	-	1,874,523
Other services and charges	-	-	-	19,092	13,960	2,793	-	-	4,641,430
Debt service - principal and interest	-	-	-	-	-	-	-	-	690,632
Capital outlay	-	14,315	-	33,100	-	-	-	-	2,066,888
Other disbursements	68	-	-	-	-	-	-	-	33,238,502
Total disbursements	68	14,315	-	88,692	41,229	24,578	-	-	50,053,655
Excess (deficiency) of receipts over disbursements	(68)	(14,315)	-	(18,798)	29,838	4,203	-	-	3,214,550
Cash and investments - ending	\$ -	\$ -	\$ 54,395	\$ 24,501	\$ 29,838	\$ 4,203	\$ -	\$ -	\$ 19,777,746

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

	After Settlement Collections	Jail Inmate Trust	Commissary	Clerk's Trust	County General	Accident Report	CAGIT County Certified Shares	EDIT County Share	City and Town Court Costs	Community Corrections
Cash and investments - beginning	\$ 621,162	\$ 5,193	\$ 70,290	\$ 237,688	\$ 1,873,411	\$ 5,194	\$ 245,935	\$ 58,649	\$ 434	\$ 125,419
Receipts:										
Taxes	704,570	-	-	-	5,665,141	-	-	513,714	-	-
Licenses and permits	-	-	-	-	35,923	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	109,799	-	-	-	-	-
Charges for services	-	344,852	303,039	-	716,250	2,015	-	-	-	-
Fines and forfeits	-	-	-	1,514,233	115,795	-	-	-	7,228	52,578
Other receipts	-	-	-	-	500,040	-	-	838,662	-	-
Total receipts	<u>704,570</u>	<u>344,852</u>	<u>303,039</u>	<u>1,514,233</u>	<u>7,142,948</u>	<u>2,015</u>	<u>-</u>	<u>1,352,376</u>	<u>7,228</u>	<u>52,578</u>
Disbursements:										
Personal services	-	-	-	-	4,056,794	-	-	148,423	-	3,208
Supplies	-	-	-	-	234,806	-	-	3,353	-	-
Other services and charges	-	-	274,405	-	2,151,466	-	-	228,125	-	2,415
Debt service - principal and interest	-	-	-	-	-	-	-	106,061	-	-
Capital outlay	-	-	-	-	201,027	-	-	-	-	22
Other disbursements	621,162	343,259	-	1,508,115	19,679	-	245,935	-	6,504	-
Total disbursements	<u>621,162</u>	<u>343,259</u>	<u>274,405</u>	<u>1,508,115</u>	<u>6,663,772</u>	<u>-</u>	<u>245,935</u>	<u>485,962</u>	<u>6,504</u>	<u>5,645</u>
Excess (deficiency) of receipts over disbursements	<u>83,408</u>	<u>1,593</u>	<u>28,634</u>	<u>6,118</u>	<u>479,176</u>	<u>2,015</u>	<u>(245,935)</u>	<u>866,414</u>	<u>724</u>	<u>46,933</u>
Cash and investments - ending	<u>\$ 704,570</u>	<u>\$ 6,786</u>	<u>\$ 98,924</u>	<u>\$ 243,806</u>	<u>\$ 2,352,587</u>	<u>\$ 7,209</u>	<u>\$ -</u>	<u>\$ 925,063</u>	<u>\$ 1,158</u>	<u>\$ 172,352</u>

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

	Community Transition Program	Congressional School Interest	Congressional School Principal	Convention Visitor and Tourism	Sales Disclosures-Co's Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Fulton County Redevelopment	Electronic Map Generation
Cash and investments - beginning	\$ 34,850	\$ 56,113	\$ 21,923	\$ 22,941	\$ 30,503	\$ 675,464	\$ 661,908	\$ 46,900	\$ 181,513	\$ 4,500
Receipts:										
Taxes	-	-	-	40,000	-	261,931	289,333	-	84,278	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	14,421	2,654	-	-	-
Charges for services	-	-	-	-	2,850	-	-	25,432	1,348	-
Fines and forfeits	7,625	-	-	-	-	-	-	-	-	-
Other receipts	-	467	-	-	-	-	20,629	-	-	-
Total receipts	7,625	467	-	40,000	2,850	276,352	312,616	25,432	85,626	-
Disbursements:										
Personal services	-	-	-	3,000	-	-	-	18,048	-	-
Supplies	-	-	-	8,447	-	-	11,735	-	-	-
Other services and charges	-	-	-	21,980	-	131,845	71,099	-	96,600	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	189,111	-	-	-
Other disbursements	-	877	-	-	10	-	-	-	-	-
Total disbursements	-	877	-	33,427	10	131,845	271,945	18,048	96,600	-
Excess (deficiency) of receipts over disbursements	7,625	(410)	-	6,573	2,840	144,507	40,671	7,384	(10,974)	-
Cash and investments - ending	\$ 42,475	\$ 55,703	\$ 21,923	\$ 29,514	\$ 33,343	\$ 819,971	\$ 702,579	\$ 54,284	\$ 170,539	\$ 4,500

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

	Emergency Medical Services	Emergency Planning (LEPC)	Enhanced Access	Extradition & Sheriffs Assist	Firearms Training	General Drain/ Improvement	Health	Identification Security Protec	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 380,170	\$ 14,721	\$ 9,337	\$ 17,916	\$ 37,233	\$ 592,727	\$ 68,381	\$ 28,880	\$ 49,843	\$ 266,059
Receipts:										
Taxes	-	-	-	-	-	255,503	194,598	-	-	-
Licenses and permits	-	-	-	-	8,020	-	13,435	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	1,787	-	-	-
Charges for services	430	5,384	6,450	-	-	32,490	12,545	2,383	-	3,967
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	67,189	-	-	-	-	26,551	-	-	-	16,570
Total receipts	67,619	5,384	6,450	-	8,020	314,544	222,365	2,383	-	20,537
Disbursements:										
Personal services	-	225	-	-	-	-	201,002	-	-	42,113
Supplies	-	-	-	-	-	-	3,026	-	-	6,030
Other services and charges	94,105	3,205	-	4,598	-	54	10,408	-	-	500
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	7,347	-	-	-	-	-
Other disbursements	231	-	3,298	-	-	269,355	-	-	49,843	-
Total disbursements	94,336	3,430	3,298	4,598	7,347	269,409	214,436	-	49,843	48,643
Excess (deficiency) of receipts over disbursements	(26,717)	1,954	3,152	(4,598)	673	45,135	7,929	2,383	(49,843)	(28,106)
Cash and investments - ending	\$ 353,453	\$ 16,675	\$ 12,489	\$ 13,318	\$ 37,906	\$ 637,862	\$ 76,310	\$ 31,263	\$ -	\$ 237,953

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

	Local Road & Street	LOIT-Public Safety-Co Share	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Operating	Plat Book	Rainy Day	Recorders Records Perpetuation	Riverboat
Cash and investments - beginning	\$ 165,411	\$ 786,678	\$ 22,803	\$ 13,927	\$ 1,380,192	\$ 30,102	\$ 33,107	\$ 442,575	\$ 79,712	\$ -
Receipts:										
Taxes	-	-	-	-	542,664	-	-	-	-	-
Licenses and permits	-	-	-	-	850	-	-	-	-	-
Intergovernmental receipts	276,895	662,091	-	-	2,890,477	-	-	-	-	123,431
Charges for services	-	-	3,831	-	8,449	6,160	7,255	-	35,695	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	13,628	63,242	16,324	-	3,979	771	-
Total receipts	276,895	662,091	3,831	13,628	3,505,682	22,484	7,255	3,979	36,466	123,431
Disbursements:										
Personal services	-	570,211	-	-	1,054,850	-	-	1,691	-	-
Supplies	239,283	299	-	-	1,313,783	2,768	-	-	-	-
Other services and charges	-	88,666	-	13,694	426,537	16,554	2,220	14,500	12,525	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	25,560	-	-	70,254	1,130	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	123,431
Total disbursements	239,283	684,736	-	13,694	2,865,424	20,452	2,220	16,191	12,525	123,431
Excess (deficiency) of receipts over disbursements	37,612	(22,645)	3,831	(66)	640,258	2,032	5,035	(12,212)	23,941	-
Cash and investments - ending	\$ 203,023	\$ 764,033	\$ 26,634	\$ 13,861	\$ 2,020,450	\$ 32,134	\$ 38,142	\$ 430,363	\$ 103,653	\$ -

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

	Sex & Violent Offender Admin	Supplem't Public Defender Serv	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Acct	Guardian AD Litem (CASA)	Auditor's Ineligible Deduction
Cash and investments - beginning	\$ 10,594	\$ 31,452	\$ 24,818	\$ 7,041	\$ 70,378	\$ -	\$ 102,100	\$ 191,985	\$ -	\$ 11,181
Receipts:										
Taxes	-	-	70,081	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	27,636	-
Charges for services	2,565	20,245	-	10,090	9	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	19,680	33,523	417,186	8,342	-	-
Total receipts	2,565	20,245	70,081	10,090	19,689	33,523	417,186	8,342	27,636	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	27,636	-
Supplies	-	-	-	-	-	-	-	2,105	-	-
Other services and charges	-	46,633	-	600	-	33,523	206,349	2,947	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	2,377
Other disbursements	259	-	16,380	500	15,909	-	1,332	-	-	-
Total disbursements	259	46,633	16,380	1,100	15,909	33,523	207,681	5,052	27,636	2,377
Excess (deficiency) of receipts over disbursements	2,306	(26,388)	53,701	8,990	3,780	-	209,505	3,290	-	(2,377)
Cash and investments - ending	\$ 12,900	\$ 5,064	\$ 78,519	\$ 16,031	\$ 74,158	\$ -	\$ 311,605	\$ 195,275	\$ -	\$ 8,804

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

	Statewide 911	TRANSP PMTF (State)	Adult Adminstrative Fee	Juvenile Adminstrative	Alternative Dispute Resolution	User Fee Fund	Drainage Maintenance	EMS Capital Equipment Fund	Asset Seizure	Health- Women- Infant- Child
Cash and investments - beginning	\$ 343,909	\$ -	\$ 6,436	\$ 6,293	\$ 10,034	\$ 12,430	\$ 2,501,729	\$ 58,401	\$ 4,611	\$ 11,438
Receipts:										
Taxes	-	-	-	-	-	-	393,110	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	310,100	-	-	-	-	-	1,636	-	1,710	-
Fines and forfeits	-	-	13,385	291	3,995	24,970	-	-	-	-
Other receipts	3,369	127,965	-	-	-	-	32,131	-	-	-
Total receipts	313,469	127,965	13,385	291	3,995	24,970	426,877	-	1,710	-
Disbursements:										
Personal services	184,268	-	19,793	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	65,105	-	-	-	3,517	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	85,858	-	-	-	-	-	-	-	-	-
Other disbursements	-	127,965	-	-	-	37,400	422,529	-	1,908	11,438
Total disbursements	335,231	127,965	19,793	-	3,517	37,400	422,529	-	1,908	11,438
Excess (deficiency) of receipts over disbursements	(21,762)	-	(6,408)	291	478	(12,430)	4,348	-	(198)	(11,438)
Cash and investments - ending	\$ 322,147	\$ -	\$ 28	\$ 6,584	\$ 10,512	\$ -	\$ 2,506,077	\$ 58,401	\$ 4,413	\$ -

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

	Veterans Van Donations	Payroll	ISETS	Sheriff Pension Holding	Settlement	LOIT Public Safety	Wheel Tax	Sur Tax	CVET Agency	Education Plate Fee
Cash and investments - beginning	\$ 4,775	\$ 110,610	\$ 1,462	\$ 48,089	\$ -	\$ -	\$ 763	\$ 9,834	\$ -	\$ 19
Receipts:										
Taxes	-	-	-	-	16,062,501	-	122,446	529,807	-	244
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	847,481	-	-	-	125,761	-
Charges for services	-	-	-	24,236	-	-	-	-	-	-
Fines and forfeits	-	-	304,080	-	-	-	-	-	-	-
Other receipts	113	1,456,960	-	-	-	-	-	-	-	-
Total receipts	113	1,456,960	304,080	24,236	16,909,982	-	122,446	529,807	125,761	244
Disbursements:										
Personal services	-	1,458,638	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	955	-	-	-	-	-	-	-	263
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	304,058	-	16,909,982	-	118,606	506,819	125,761	-
Total disbursements	-	1,459,593	304,058	-	16,909,982	-	118,606	506,819	125,761	263
Excess (deficiency) of receipts over disbursements	113	(2,633)	22	24,236	-	-	3,840	22,988	-	(19)
Cash and investments - ending	\$ 4,888	\$ 107,977	\$ 1,484	\$ 72,325	\$ -	\$ -	\$ 4,603	\$ 32,822	\$ -	\$ -

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

	Financial Institution Tax	BPPE Late Filing	Infraction Judgement	Special Death Benefit	Coroners Training & Cont Ed	Interstate Compact - State	Mortgage Recording Fees- State	DLGF Homestead Property Databa	Violent Crime Victims Compensa	Forest Restoration
Cash and investments - beginning	\$ -	\$ -	\$ 1,951	\$ 195	\$ 106	\$ -	\$ 315	\$ 120	\$ 36,387	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	106,946	-	6,481	-	-	-	-	-	-	-
Charges for services	-	-	-	-	2,128	-	1,740	-	-	-
Fines and forfeits	-	1,100	25,593	2,655	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	12,586
Total receipts	106,946	1,100	32,074	2,655	2,128	-	1,740	-	-	12,586
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	106,946	-	31,087	2,685	1,986	-	1,770	-	-	-
Total disbursements	106,946	-	31,087	2,685	1,986	-	1,770	-	-	-
Excess (deficiency) of receipts over disbursements	-	1,100	987	(30)	142	-	(30)	-	-	12,586
Cash and investments - ending	\$ -	\$ 1,100	\$ 2,938	\$ 165	\$ 248	\$ -	\$ 285	\$ 120	\$ 36,387	\$ 12,586

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

	Sales Disclosure-States Share	Delinquent Sewer Assessment	Co. Adj. Gross Income Tax	Delinquent Mowing Liens	PCA_Private Collection Fees	Prosecutor IV-D ARRA Fund	93.563 Title IV-D Incentive	Prosecutor IV-D Incentive	Clerk Inc 10-1-99	Clerk's Regular Incentive
Cash and investments - beginning	\$ 225	\$ -	\$ -	\$ -	\$ 5,634	\$ 177	\$ 96,894	\$ 148,560	\$ 553	\$ 56,997
Receipts:										
Taxes	-	28,771	-	274	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	2,850	-	-	-	457	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	12,873	19,370	-	13,426
Total receipts	2,850	28,771	-	274	457	-	12,873	19,370	-	13,426
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	856	-	290
Other services and charges	-	-	-	-	-	-	-	-	-	2,285
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	66
Other disbursements	2,850	28,771	-	274	317	-	-	655	553	2,250
Total disbursements	2,850	28,771	-	274	317	-	-	1,511	553	4,891
Excess (deficiency) of receipts over disbursements	-	-	-	-	140	-	12,873	17,859	(553)	8,535
Cash and investments - ending	\$ 225	\$ -	\$ -	\$ -	\$ 5,774	\$ 177	\$ 109,767	\$ 166,419	\$ -	\$ 65,532

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

	EMA Alliance Conf 2016	Child Advocacy	ReAssessment	Adult Probation User Fee	Juvenile Probation Users	FCC Juvenile Project Income	Alcohol & Drug Svcs Prgrm Fee	Pretrial Diversion Program Fee	Continuing Education Fees	Co Sheriff's Continuing Ed Fee
Cash and investments - beginning	\$ (10,000)	\$ -	\$ 109,282	\$ 445	\$ 21,063	\$ 24	\$ 39,073	\$ 11,870	\$ 70,875	\$ 15,447
Receipts:										
Taxes	-	-	145,798	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	10,000	-	1,338	-	-	-	-	-	-	-
Charges for services	-	-	-	-	56	-	-	-	-	-
Fines and forfeits	-	-	-	64,443	1,911	132	42,482	81,268	6,272	1,958
Other receipts	-	-	578	-	-	-	-	-	-	-
Total receipts	10,000	-	147,714	64,443	1,967	132	42,482	81,268	6,272	1,958
Disbursements:										
Personal services	-	-	44,003	47,142	-	-	29,611	40,174	-	-
Supplies	-	-	6,652	-	-	-	-	3,373	-	-
Other services and charges	-	-	115,330	12,780	1,454	-	2,849	7,547	1,760	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	2,976	-	-
Other disbursements	-	-	-	-	-	-	-	-	1,958	-
Total disbursements	-	-	165,985	59,922	1,454	-	32,460	54,070	3,718	-
Excess (deficiency) of receipts over disbursements	10,000	-	(18,271)	4,521	513	132	10,022	27,198	2,554	1,958
Cash and investments - ending	\$ -	\$ -	\$ 91,011	\$ 4,966	\$ 21,576	\$ 156	\$ 49,095	\$ 39,068	\$ 73,429	\$ 17,405

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

	Jury Pay Fund	Burns & Hendrickson Tile	John Miller Tile	Babcock Overmyer Tile	FC Communication Tower Maint	Courthouse & Annex Lease Pmt	Debt Service Fund	GO 2016 Bond Proceeds	EDIT Bond 2016 Refund- Expenses	Co Comm Host Fee Receipt Fund
Cash and investments - beginning	\$ 26,611	\$ -	\$ -	\$ -	\$ 2,100	\$ 486,745	\$ 3,727	\$ 1,820,319	\$ -	\$ 207,009
Receipts:										
Taxes	-	-	-	-	-	285,426	683,712	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	6,145	-	-
Charges for services	-	-	-	-	1,200	-	-	-	-	510,972
Fines and forfeits	4,222	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	4,511	-	12,060	87,067	-
Total receipts	4,222	-	-	-	1,200	289,937	683,712	18,205	87,067	510,972
Disbursements:										
Personal services	3,007	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	43	-
Other services and charges	750	-	-	-	-	-	-	348,528	72,080	510,972
Debt service - principal and interest	-	-	-	-	-	-	601,023	-	-	-
Capital outlay	-	-	-	-	-	-	-	411,321	-	-
Other disbursements	-	-	-	-	-	776,682	3,728	-	-	207,009
Total disbursements	3,757	-	-	-	-	776,682	604,751	759,849	72,123	717,981
Excess (deficiency) of receipts over disbursements	465	-	-	-	1,200	(486,745)	78,961	(741,644)	14,944	(207,009)
Cash and investments - ending	\$ 27,076	\$ -	\$ -	\$ -	\$ 3,300	\$ -	\$ 82,688	\$ 1,078,675	\$ 14,944	\$ -

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

	Drug Interdiction Program	Hazardous Substance	Lake Bruce Conservancy	Nyona Lake Conservancy	Mill Creek Conservancy	Clerk's Records Perpetuation	Commissioner Certificate Sale	County Elected Officials Train	Fulton Co Host	CAGIT Special
Cash and investments - beginning	\$ 38,538	\$ 498,602	\$ -	\$ -	\$ -	\$ 56,668	\$ 199	\$ 4,838	\$ 1,724,428	\$ 70,277
Receipts:										
Taxes	-	-	7,027	-	39,826	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	18,848	13,587	2,383	372,441	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	3,793	4,470	-	-	-	-	1,144	-	15,296	-
Total receipts	3,793	4,470	7,027	-	39,826	18,848	14,731	2,383	387,737	-
Disbursements:										
Personal services	2,202	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	14,000	-	-	-	-	5,551	395	276,753	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	154,616	-
Capital outlay	4,326	-	-	-	-	1,633	-	-	-	-
Other disbursements	-	-	7,027	-	39,826	1,461	9,379	-	225	-
Total disbursements	6,528	14,000	7,027	-	39,826	3,094	14,930	395	431,594	-
Excess (deficiency) of receipts over disbursements	(2,735)	(9,530)	-	-	-	15,754	(199)	1,988	(43,857)	-
Cash and investments - ending	\$ 35,803	\$ 489,072	\$ -	\$ -	\$ -	\$ 72,422	\$ -	\$ 6,826	\$ 1,680,571	\$ 70,277

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

	Atlas Collection Fees	Health/ Pre-Natal	2010 Edit Bond Construction Fu	Fines & Forf	County Fuel Fund	CEDIT Homestead Credit	PTRC/HMSTD State Repay	CAGIT LOIT PTRC	Local Income Tax PTRC
Cash and investments - beginning	\$ -	\$ 4,172	\$ 192,260	\$ 2,131	\$ 42,117	\$ 159,104	\$ 2,529	\$ 26,094	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	18,060
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	1,916,463
Charges for services	-	-	-	-	197,123	-	-	-	-
Fines and forfeits	-	-	-	8,151	-	-	-	-	-
Other receipts	-	-	1,365	-	-	-	-	-	187,728
Total receipts	-	-	1,365	8,151	197,123	-	-	-	2,122,251
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	143,676	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	4,575	-	-	-	-	-	-
Other disbursements	-	4,172	188,127	10,282	-	159,104	2,529	26,094	1,911,103
Total disbursements	-	4,172	192,702	10,282	143,676	159,104	2,529	26,094	1,911,103
Excess (deficiency) of receipts over disbursements	-	(4,172)	(191,337)	(2,131)	53,447	(159,104)	(2,529)	(26,094)	211,148
Cash and investments - ending	\$ -	\$ -	\$ 923	\$ -	\$ 95,564	\$ -	\$ -	\$ -	\$ 211,148

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

	Fines & Forfeitures	LOIT Special Distribution Fund	LIT - Certified Shares	LIT - Public Safety	LIT-Economic Development (EDIT)	2005 Homeland Security Grant	FEMA	Wayne Twp Grant	Voter Reg Board Enhanced
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1,810
Receipts:									
Taxes	-	-	3,989,807	-	799,140	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	997,452	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	7,682	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>7,682</u>	<u>-</u>	<u>3,989,807</u>	<u>997,452</u>	<u>799,140</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	7,096	-	3,989,807	997,452	799,140	-	-	1	-
Total disbursements	<u>7,096</u>	<u>-</u>	<u>3,989,807</u>	<u>997,452</u>	<u>799,140</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>586</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 586</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,810</u>

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

	Sec 101 Vote Reimbursement	2014 HUB Grant - Radios	US 31 Corridor Plan	EMA Performance Grant	EMA Hazard Mitigation Grant	P25 Upgrade& Replace Equipment	2015 Rural Demonstration Proje	2015 EMPG Exercise-District 2	2015 EMPG - C Bonus Grant
Cash and investments - beginning	\$ -	\$ -	\$ 108,053	\$ -	\$ -	\$ 4,820	\$ 18	\$ (446)	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	21,721	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	446	-
Total receipts	-	-	-	21,721	-	-	-	446	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	3,000	21,721	-	4,165	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	18	-	-
Total disbursements	-	-	3,000	21,721	-	4,165	18	-	-
Excess (deficiency) of receipts over disbursements	-	-	(3,000)	-	-	(4,165)	(18)	446	-
Cash and investments - ending	\$ -	\$ -	\$ 105,053	\$ -	\$ -	\$ 655	\$ -	\$ -	\$ -

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

	2016 Homeland Security Grant	2016 EMA Performance Grant	EMA Alliance of IN Conference 2015	Community Crossings Grant	2016 Operation Pull Over Grant	Transpo - 5311 Federal Grant \$	PHC Fund-Public Health Cord	CDBG State & Local Grant Repay	Courthouse Cenennial
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 562,519	\$ 86	\$ -	\$ 6,196	\$ 26,945	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	3,964	14,000	-	1,000,000	1,712	202,360	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>3,964</u>	<u>14,000</u>	<u>-</u>	<u>1,000,000</u>	<u>1,712</u>	<u>202,360</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:									
Personal services	-	-	-	-	1,798	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	3,964	14,000	-	1,373,125	-	-	-	-	-
Other disbursements	-	-	-	-	-	202,360	6,196	-	-
Total disbursements	<u>3,964</u>	<u>14,000</u>	<u>-</u>	<u>1,373,125</u>	<u>1,798</u>	<u>202,360</u>	<u>6,196</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(373,125)</u>	<u>(86)</u>	<u>-</u>	<u>(6,196)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 189,394	\$ -	\$ -	\$ -	\$ 26,945	\$ -

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

	Bioterrorism- Grant	Public Health Emergency Prepar	FCC Corrections Grant 14/15	FCC Corrections Grant 15/16	FCC Correct. Grant 16/17-Adult	FCC Correct. Grant 16/17 - Juve	FCC Correct. Grant 17/18-Adult	FCC Correct. Grant 17/18-Juven	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 54,395	\$ 24,501	\$ 29,838	\$ 4,203	\$ -	\$ -	\$ 19,777,746
Receipts:									
Taxes	-	-	-	-	-	-	-	-	31,727,762
Licenses and permits	-	-	-	-	-	-	-	-	58,228
Intergovernmental receipts	-	-	-	-	42,640	17,269	71,067	28,781	9,530,772
Charges for services	-	-	-	-	-	-	-	-	3,015,201
Fines and forfeits	-	-	-	-	-	-	-	-	2,292,049
Other receipts	-	-	-	-	-	-	-	-	4,044,034
Total receipts	-	-	-	-	42,640	17,269	71,067	28,781	50,668,046
Disbursements:									
Personal services	-	-	-	-	52,952	-	33,209	19,994	8,063,992
Supplies	-	-	-	-	2,364	861	668	-	1,984,418
Other services and charges	-	-	54,395	-	9,258	10,654	15,160	4,045	5,520,825
Debt service - principal and interest	-	-	-	-	-	-	-	-	861,700
Capital outlay	-	-	-	-	-	-	-	-	2,398,672
Other disbursements	-	-	-	24,501	7,904	9,957	-	-	31,365,827
Total disbursements	-	-	54,395	24,501	72,478	21,472	49,037	24,039	50,195,434
Excess (deficiency) of receipts over disbursements	-	-	(54,395)	(24,501)	(29,838)	(4,203)	22,030	4,742	472,612
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,030	\$ 4,742	\$ 20,250,358

FULTON COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Community State Bank	Highway Trucks	\$ 154,616	04/20/2015	06/15/2019
Community State Bank	E-911 Radios	77,711	12/15/2016	12/15/2018
Republic First National	Spillman Contract	<u>69,746</u>	06/01/2018	12/01/2020
Total of annual lease payments		<u>\$ 302,073</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	2016 GO Bond	\$ 2,642,100	\$ 592,150
Revenue bonds	EDIT Bond	<u>1,502,722</u>	<u>171,946</u>
Totals		<u>\$ 4,144,822</u>	<u>\$ 764,096</u>

FULTON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2017

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 1,286,409
Infrastructure	630,337,702
Buildings	8,216,758
Improvements other than buildings	4,310,634
Machinery, equipment, and vehicles	<u>6,170,809</u>
Total capital assets	<u>\$ 650,322,312</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.