

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

FINANCIAL STATEMENT AUDIT REPORT

OF

FRANKLIN COUNTY, INDIANA

January 1, 2016 to December 31, 2017



FILED
08/29/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Stephen Brack	01-01-15 to 12-31-16
	(Vacant)	01-01-17 to 01-13-17
	Karla J. Bauman	01-14-17 to 12-31-22
County Treasurer	Veronica Voelker	01-01-13 to 12-31-20
Clerk of the Circuit Court	Karla J. Bauman	01-01-15 to 01-13-17
	(Vacant)	01-14-17 to 01-27-17
	Neysa R. Raible	01-28-17 to 12-31-22
County Sheriff	Kenneth A. Murphy	01-01-15 to 12-31-18
	Peter Cates	01-01-19 to 12-31-22
County Recorder	Pamela K. Beneker	01-01-13 to 12-31-16
	Connie Bischoff	01-01-17 to 12-31-20
President of the Board of County Commissioners	Thomas Wilson	01-01-16 to 12-31-19
President of the County Council	Rebecca Oglesby	01-01-16 to 05-22-17
	Jeff Koch	05-23-17 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF FRANKLIN COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Franklin 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 statements are 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 present fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2016 to December 31, 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 Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the 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

July 30, 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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FRANKLIN 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
CAR-1- After Settlement Collections	\$ 519,317	\$ 537,773	\$ 519,317	\$ 537,773	\$ 782,903	\$ 537,773	\$ 782,903
CAR-1- Inmate Trust Fund	1,064	9,967	9,279	1,752	7,206	7,717	1,241
CAR-1 Sheriff Commissary Fund	25,024	13,523	11,880	26,667	19,394	19,895	26,166
CAR-1- Clerk Trust Account	139,262	1,393,616	1,425,739	107,139	1,094,635	1,041,552	160,222
General	968,070	3,522,049	2,379,076	2,111,043	6,720,683	4,841,036	3,990,690
Accident Report	5,263	1,943	2,627	4,579	2,333	3,713	3,199
Cagit Certified Shares	526,593	2,348,838	2,226,485	648,946	-	648,946	-
Highway Edit	390,232	907,819	710,284	587,767	932,892	850,869	669,790
City And Town Court Cost	-	3,715	1,975	1,740	4,193	1,456	4,477
Clerks Record Perpetuation	33,190	16,063	5,407	43,846	15,388	6,577	52,657
County Sales Disclosure Fee	26,832	2,875	3,333	26,374	3,155	4,748	24,781
Covered Bridge	58,298	3,700	-	61,998	3,700	753	64,945
Cumulative Bridge	649,788	437,957	486,295	601,450	636,573	449,026	788,997
Cumulative Capital Development	252,080	172,889	166,994	257,975	174,377	174,006	258,346
Drug Free Community Fund	47,609	17,886	16,850	48,645	20,263	20,000	48,908
Emergency Planning/Right To Know	13,028	3,434	1,931	14,531	3,648	2,878	15,301
Fire Arm Training	13,750	25,600	20,219	19,131	12,115	22,724	8,522
General Drain Improvement	8,315	-	-	8,315	-	-	8,315
Health	18,563	298,044	234,464	82,143	295,612	193,130	184,625
Co Id Protection (Recorder)	1,974	1,780	2,170	1,584	2,683	-	4,267
Health Maintenance	145,174	33,139	42,266	136,047	33,139	44,310	124,876
Local Road And Street	362,882	271,461	318,328	316,015	333,436	392,329	257,122
LIT Public Safety-County Share	-	981,355	793,042	188,313	902,686	1,054,831	36,168
Inmate Medical	11,588	507	-	12,095	774	-	12,869
County Misdemeanant	46,798	-	29,826	16,972	28,374	30,780	14,566
Highway	1,246,446	2,317,648	2,025,400	1,538,694	2,568,700	2,985,575	1,121,819
Plat Book Fees	58,655	6,420	12,130	52,945	5,970	7,635	51,280
Fr Co Economic Development	97,785	50,000	57,376	90,409	70,000	59,497	100,912
Rainy Day Fund	891,253	70,000	82,704	878,549	-	25,880	852,669
Reassessment	374,786	191,648	208,740	357,694	155,458	368,752	144,400
Recorders Records Perpetuation	79,848	33,655	46,864	66,639	49,761	52,233	64,167
Sex & Violent Offender Admin	3,026	1,550	507	4,069	1,535	-	5,604
Sheriff Service (Police Pension)	30,701	11,366	-	42,067	11,439	-	53,506
Supplemental Public Defender	3,742	-	-	3,742	-	-	3,742
Surplus Tax	6,802	41,170	33,394	14,578	41,058	28,433	27,203
Surveyors Corner Perpetuation	22,565	4,650	8,615	18,600	10,735	4,786	24,549
Tax Sale Redemption	5,802	50,851	43,515	13,138	20,552	28,893	4,797
Tax Sale Surplus	307,404	295,950	299,487	303,867	362,058	383,369	282,556
Ind Local Health Dept Trust Account	35,056	17,406	14,259	38,203	17,406	16,406	39,203
Guardian Ad Litem/Court User Fees	2,105	-	-	2,105	-	-	2,105
Election	82,615	118,525	118,776	82,364	21,867	7,709	96,522
Auditors Ineligible Deductions	5,810	3,930	5,361	4,379	-	-	4,379
Co Elected Officials Training	4,857	1,797	685	5,969	2,687	1,190	7,466
Park And Recreation	26,434	288,395	202,544	112,285	322,346	202,273	232,358
Co Offender Transportation	5,625	1,313	-	6,938	813	-	7,751
Statewide 911	270,851	394,174	321,613	343,412	392,036	299,430	436,018
Supplemental Adult Probation	80,719	101,261	100,609	81,371	96,345	37,640	140,076
Supplemental Juvenile Probation	52,873	6,122	-	58,995	5,372	-	64,367
Jury Fee - User Fees	41,615	1,371	-	42,986	1,471	-	44,457
Dare Ditch	11,883	-	-	11,883	-	-	11,883
Drainage Maintenance	17,705	-	3,006	14,699	4,240	-	18,939
Waste Management & Recycling	33,653	12,200	43,227	2,626	12,200	10,932	3,894
Restricted Sac Donations	1,025	10,050	-	11,075	50	4,876	6,249
TIF FC Redevelopment	25,686	34,413	-	60,099	38,468	-	98,567
Bond 2 Government Center	233,931	428,055	422,459	239,527	416,865	423,891	232,501

FRANKLIN 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
Health Self Insurance	2,336,038	1,490,751	1,714,452	2,112,337	1,254,223	1,445,163	1,921,397
Payroll Clearing Fund	-	1,113,652	1,113,652	-	1,220,928	1,220,910	18
Settlement	-	13,430,367	13,430,367	-	18,528,362	18,528,362	-
Commercial Vehicle Excise Tax	-	83,260	83,260	-	80,726	80,726	-
Sewage Fees	38,831	36,709	36,709	38,831	709	709	38,831
Financial Institutions Tax	-	134,294	134,294	-	120,841	120,841	-
HEA 1001-2008 State HSC	488	-	-	488	-	488	-
Fines And Forfeitures	8,271	41,965	42,521	7,715	46,595	47,319	6,991
Infractions And Judgements	240	5,728	5,342	626	4,808	5,184	250
Overweight Vehicle Fines	-	5	5	-	-	-	-
Special Death Benefits	150	1,850	1,650	350	1,725	1,960	115
State Gen Fund Sales Disc	265	2,840	2,615	490	3,150	3,305	335
Coroner Training Fund	86	944	920	110	854	892	72
Interstate Compact Fee	188	1,312	1,188	312	813	1,125	-
Mortgage Fee (Recorder)	130	2,150	1,920	360	2,198	2,345	213
State Sex and Violent offender	-	151	-	151	171	317	5
Child Restraint System Violations	5	45	45	5	30	30	5
Inheritance Tax	7,027	-	6,356	671	-	-	671
Sales Tax Collections	-	-	-	-	7	-	7
Education Plate Fees	-	281	131	150	300	300	150
Riverboat Wagering Tax Revenue	-	136,761	136,761	-	136,766	136,766	-
Innkeepers Tax	196,930	108,834	94,819	210,945	118,490	326,779	2,656
LIT Economic Development	-	-	-	-	1,347,093	1,347,093	-
Clerk ARRA	10,421	-	1,500	8,921	-	1,968	6,953
Co General IV-D Incentive	16,390	9,175	16,791	8,774	9,599	9,138	9,235
Title IV-D Prosecuting Attorney	2,916	-	-	2,916	-	-	2,916
Title IV-D Pros. At. 10/1/99	36,254	13,798	14,722	35,330	14,440	14,049	35,721
Title IV-D County Clerk Incent	5	-	5	-	-	-	-
Title IV-D Clerk 10/1/99	17,683	9,175	7,597	19,261	9,599	7,134	21,726
SETS - CLERK	531	189,512	189,132	911	227,210	227,500	621
Pretrial Diversion - User Fees	64,149	21,530	28,780	56,899	31,890	25,052	63,737
Bruns Harvey Ditch	-	34,460	34,460	-	15,927	15,927	-
Park Donations	215	-	-	215	-	-	215
Salary Donations	10	-	10	-	-	-	-
Restricted Cemetery Donations	3,718	2,275	2,356	3,637	5,395	4,438	4,594
Health Dept. Donations	475	692	808	359	617	841	135
K-9 Donations Sheriff Dept.	492	-	412	80	12,656	12,656	80
Holiday Display Donations	-	150	-	150	35	-	185
Rainy Day Restricted - Cum Bridge	-	200,000	200,000	-	-	-	-
Law Enforcement County User Fee	-	-	-	-	3,296	1,415	1,881
Heritage Barn Public Safety	-	-	-	-	25	-	25
Cagit/Loit Spec Distrib	-	602,532	602,532	-	-	-	-
Cholesterol	27	-	-	27	-	-	27
Park Nonreverting	11,589	41	-	11,630	46	-	11,676
Tower Maintenance	17,802	4,800	1,534	21,068	4,800	2,421	23,447
Flu Vac	8,848	-	-	8,848	-	-	8,848
Radio E 911	890	-	-	890	-	-	890
Amended Settlement	-	-	-	-	-	-	-
Vaccine	20,363	5,613	2,054	23,922	6,828	6,675	24,075
Gov't Building Renovations	25	-	25	-	-	-	-
Commissioner Certificate Sale	4,282	-	-	4,282	-	-	4,282
Rex Road Repairs	62,791	-	61,221	1,570	-	-	1,570
Fr Co Law Enforcement Fund	36,683	2,403	8,702	30,384	9,553	7,303	32,634
Records Check Fee Sheriff	600	240	-	840	540	-	1,380
Surplus Dog	308	-	-	308	-	-	308

FRANKLIN 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
Co Law Enforcement Continuing	153	-	153	-	710	-	710
Law Enf Continuing Ed	5,618	3,047	5,140	3,525	374	3,899	-
IN Home Detention	51,873	9,808	2,940	58,741	8,965	2,969	64,737
Choices/Saturday Program	2,698	-	500	2,198	-	-	2,198
Deferral Program	6,129	2,090	699	7,520	2,090	1,196	8,414
Final HEA 1001-2007 PTRC & HSC	13	-	-	13	-	-	13
Sen Bill 67 Excess LOIT 2016	-	200,844	200,844	-	-	-	-
Treasurer Non-Reverting	-	-	-	-	16,891	16,891	-
Cagit	-	5,091,828	5,091,828	-	-	-	-
Edit Tax	-	1,278,944	1,278,944	-	-	-	-
Cagit - Public Safety	-	1,272,957	1,272,957	-	-	-	-
LIT- Property Tax Relief	-	-	-	-	488	-	488
State Sex/Violent Offend Fee	11	211	222	-	-	-	-
Heritage Barn	-	-	-	-	50	50	-
Cagit/Loit 2016 Spec Distrib	-	1,362,255	1,362,255	-	-	-	-
LIT Certified Shares	-	-	-	-	5,353,820	5,353,820	-
LIT Public Safety	-	-	-	-	1,338,455	1,338,455	-
Operation Pullover	177	7,225	7,225	177	9,210	10,969	(1,582)
Open Alcohol Bev 6/27-7/13/03	1,031	-	-	1,031	-	-	1,031
Stayin' Alive DUI	2,774	5,000	5,133	2,641	5,000	3,519	4,122
Open GIS WFS Grant	2,000	-	-	2,000	500	-	2,500
Public Mass Transportation	-	379,453	379,453	-	297,226	297,226	-
Victim Assistance	22	-	-	22	-	-	22
MRC Federal (Health)	3,005	-	-	3,005	-	-	3,005
EMA Performance Grant Bonus	-	37,025	5,111	31,914	-	18,234	13,680
SHSP Competitive Grant	-	19,936	29,036	(9,100)	11,513	2,413	-
Marijuana Eradication	18	-	-	18	-	-	18
PHC Base/CRI Public Health Coordinator	-	7,098	8,611	(1,513)	10,283	8,635	135
PHC Base/CRI Public Health Coordinator 2016	(1,966)	13,984	12,018	-	7,360	8,836	(1,476)
Teppco G.P. / EMA	182	-	90	92	-	-	92
Ebola Grant Health Dept	3,809	4,016	4,264	3,561	-	1,576	1,985
Park Grants	1	-	-	1	-	-	1
Landscaping Grant Bville Found	100	-	-	100	-	-	100
Health Dept Grant Bville Found	800	895	1,032	663	900	663	900
GAL/CASA Grant	9,025	4,302	2,415	10,912	22,683	29,117	4,478
Bio-Terrorism	1,244	-	-	1,244	-	-	1,244
Marine Patrol Grant	1,458	-	415	1,043	-	185	858
MRC State (Health)	(401)	3,094	2,693	-	-	-	-
Bulletproof Vest Program	(1,185)	1,215	1,297	(1,267)	4,337	3,040	30
R1 Ind Nat Dist Grant	1,401	-	-	1,401	-	-	1,401
Ind. Sec. School Safety Grant	396	50,015	50,000	411	50,493	49,773	1,131
FC Redevelopment Grant	72,441	-	22,380	50,061	341	23,031	27,371
Park Playground Donation	1,751	-	-	1,751	-	-	1,751
Comm. Dev. Block Grant	-	-	-	-	134,220	122,745	11,475
Community Crossing Matching Grant	-	803,376	126,472	676,904	803,986	1,473,568	7,322
Com Cross Match Grant - CumBridge	-	200,000	85,939	114,061	200,135	271,591	42,605
Totals	<u>\$ 11,396,646</u>	<u>\$ 43,946,766</u>	<u>\$ 41,398,772</u>	<u>\$ 13,944,640</u>	<u>\$ 48,160,869</u>	<u>\$ 47,947,981</u>	<u>\$ 14,157,528</u>

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

FRANKLIN COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. 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.

FRANKLIN COUNTY
NOTES TO FINANCIAL STATEMENT
(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 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.

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.

FRANKLIN 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.

FRANKLIN 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) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

Financial Report

INPRS 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:

FRANKLIN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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.

FRANKLIN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Note 8. Combined Funds

Funds related to donations were combined into one Donations fund in the prior financial statement, but were reported individually in the current financial statement. Funds related to user fees were combined into one Co Users Fees fund in the prior financial statement, but were reported individually in the current financial statement.

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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.

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

	CAR-1- After Settlement Collections	CAR-1- Inmate Trust Fund	CAR-1- Sheriff Commissary Fund	CAR-1- Clerk Trust Account	General	Accident Report	Cagit Certified Shares	Highway Edit	City And Town Court Cost	Clerks Record Perpetuation
Cash and investments - beginning	\$ 519,317	\$ 1,064	\$ 25,024	\$ 139,262	\$ 968,070	\$ 5,263	\$ 526,593	\$ 390,232	\$ -	\$ 33,190
Receipts:										
Taxes	-	-	-	-	2,704,862	-	2,326,981	905,824	-	-
Licenses and permits	-	-	-	-	41,327	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	46,868	-	-	-	-	-
Charges for services	-	-	-	-	199,348	1,943	-	-	-	14,935
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	537,773	9,967	13,523	1,393,616	529,644	-	21,857	1,995	3,715	1,128
Total receipts	537,773	9,967	13,523	1,393,616	3,522,049	1,943	2,348,838	907,819	3,715	16,063
Disbursements:										
Personal services	-	-	-	-	1,535,779	-	1,365,571	-	-	-
Supplies	-	-	-	-	6,774	-	221,166	710,284	-	-
Other services and charges	-	-	-	-	832,199	2,627	511,900	-	1,975	3,348
Capital outlay	-	-	-	-	4,324	-	127,848	-	-	2,059
Other disbursements	519,317	9,279	11,880	1,425,739	-	-	-	-	-	-
Total disbursements	519,317	9,279	11,880	1,425,739	2,379,076	2,627	2,226,485	710,284	1,975	5,407
Excess (deficiency) of receipts over disbursements	18,456	688	1,643	(32,123)	1,142,973	(684)	122,353	197,535	1,740	10,656
Cash and investments - ending	\$ 537,773	\$ 1,752	\$ 26,667	\$ 107,139	\$ 2,111,043	\$ 4,579	\$ 648,946	\$ 587,767	\$ 1,740	\$ 43,846

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

	County Sales Disclosure Fee	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community Fund	Emergency Planning/Right To Know	Fire Arm Training	General Drain Improvement	Health	Co Id Protection (Recorder)
Cash and investments - beginning	\$ 26,832	\$ 58,298	\$ 649,788	\$ 252,080	\$ 47,609	\$ 13,028	\$ 13,750	\$ 8,315	\$ 18,563	\$ 1,974
Receipts:										
Taxes	-	-	286,809	170,474	-	-	-	-	229,206	-
Licenses and permits	-	-	-	-	-	-	-	-	9,600	-
Intergovernmental receipts	-	-	149,340	1,649	-	3,434	-	-	2,217	-
Charges for services	20	-	-	-	17,886	-	25,600	-	7,021	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	2,855	3,700	1,808	766	-	-	-	-	50,000	1,780
Total receipts	2,875	3,700	437,957	172,889	17,886	3,434	25,600	-	298,044	1,780
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	178,798	-
Supplies	-	-	187,648	-	-	-	-	-	2,140	-
Other services and charges	60	-	298,647	81,121	16,850	1,931	20,219	-	53,526	2,170
Capital outlay	3,273	-	-	85,873	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,333	-	486,295	166,994	16,850	1,931	20,219	-	234,464	2,170
Excess (deficiency) of receipts over disbursements	(458)	3,700	(48,338)	5,895	1,036	1,503	5,381	-	63,580	(390)
Cash and investments - ending	\$ 26,374	\$ 61,998	\$ 601,450	\$ 257,975	\$ 48,645	\$ 14,531	\$ 19,131	\$ 8,315	\$ 82,143	\$ 1,584

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

	Health Maintenance	Local Road And Street	LIT Public Safety-County Share	Inmate Medical	County Misdemeanant	Highway	Plat Book Fees	Fr Co Economic Development	Rainy Day Fund	Reassessment
Cash and investments - beginning	\$ 145,174	\$ 362,882	\$ -	\$ 11,588	\$ 46,798	\$ 1,246,446	\$ 58,655	\$ 97,785	\$ 891,253	\$ 374,786
Receipts:										
Taxes	-	260,139	-	-	-	2,241,842	-	50,000	-	189,675
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	980,322	-	-	-	-	-	-	1,835
Charges for services	-	-	-	507	-	189	6,420	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	33,139	11,322	1,033	-	-	75,617	-	-	70,000	138
Total receipts	33,139	271,461	981,355	507	-	2,317,648	6,420	50,000	70,000	191,648
Disbursements:										
Personal services	42,266	-	634,827	-	-	1,100,049	-	3,925	-	140,911
Supplies	-	270,077	23,321	-	-	279,511	-	204	-	2,185
Other services and charges	-	48,251	134,610	-	-	384,624	12,130	53,247	82,704	65,569
Capital outlay	-	-	284	-	29,826	261,216	-	-	-	75
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	42,266	318,328	793,042	-	29,826	2,025,400	12,130	57,376	82,704	208,740
Excess (deficiency) of receipts over disbursements	(9,127)	(46,867)	188,313	507	(29,826)	292,248	(5,710)	(7,376)	(12,704)	(17,092)
Cash and investments - ending	\$ 136,047	\$ 316,015	\$ 188,313	\$ 12,095	\$ 16,972	\$ 1,538,694	\$ 52,945	\$ 90,409	\$ 878,549	\$ 357,694

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

	Recorders Records Perpetuation	Sex & Violent Offender Admin	Sheriff Service (Police Pension)	Supplemental Public Defender	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Ind Local Health Dept Trust Account	Guardian Ad Litem/Court User Fees
Cash and investments - beginning	\$ 79,848	\$ 3,026	\$ 30,701	\$ 3,742	\$ 6,802	\$ 22,565	\$ 5,802	\$ 307,404	\$ 35,056	\$ 2,105
Receipts:										
Taxes	-	-	-	-	41,170	-	-	295,950	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	33,655	-	-	-	-	4,650	-	-	-	-
Fines and forfeits	-	1,265	-	-	-	-	-	-	-	-
Other receipts	-	285	11,366	-	-	-	50,851	-	17,406	-
Total receipts	33,655	1,550	11,366	-	41,170	4,650	50,851	295,950	17,406	-
Disbursements:										
Personal services	-	-	-	-	-	8,615	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	143	-
Other services and charges	46,864	507	-	-	33,394	-	43,515	299,487	13,946	-
Capital outlay	-	-	-	-	-	-	-	-	170	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	46,864	507	-	-	33,394	8,615	43,515	299,487	14,259	-
Excess (deficiency) of receipts over disbursements	(13,209)	1,043	11,366	-	7,776	(3,965)	7,336	(3,537)	3,147	-
Cash and investments - ending	\$ 66,639	\$ 4,069	\$ 42,067	\$ 3,742	\$ 14,578	\$ 18,600	\$ 13,138	\$ 303,867	\$ 38,203	\$ 2,105

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

	Election	Auditors Ineligible Deductions	Co Elected Officials Training	Park And Recreation	Co Offender Transportation	Statewide 911	Supplemental Adult Probation	Supplemental Juvenile Probation	Jury Fee - User Fees	Dare Ditch
Cash and investments - beginning	\$ 82,615	\$ 5,810	\$ 4,857	\$ 26,434	\$ 5,625	\$ 270,851	\$ 80,719	\$ 52,873	\$ 41,615	\$ 11,883
Receipts:										
Taxes	117,389	-	-	210,294	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,136	-	-	1,988	-	-	-	-	-	-
Charges for services	-	-	-	55,886	-	-	101,261	6,122	1,371	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	3,930	1,797	20,227	1,313	394,174	-	-	-	-
Total receipts	118,525	3,930	1,797	288,395	1,313	394,174	101,261	6,122	1,371	-
Disbursements:										
Personal services	22,917	-	-	140,949	-	229,995	72,575	-	-	-
Supplies	21,905	-	-	10,449	-	636	774	-	-	-
Other services and charges	72,018	5,361	685	38,713	-	90,982	26,880	-	-	-
Capital outlay	1,936	-	-	12,433	-	-	380	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	118,776	5,361	685	202,544	-	321,613	100,609	-	-	-
Excess (deficiency) of receipts over disbursements	(251)	(1,431)	1,112	85,851	1,313	72,561	652	6,122	1,371	-
Cash and investments - ending	\$ 82,364	\$ 4,379	\$ 5,969	\$ 112,285	\$ 6,938	\$ 343,412	\$ 81,371	\$ 58,995	\$ 42,986	\$ 11,883

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

	Drainage Maintenance	Waste Management & Recycling	Restricted Sac Donations	TIF FC Redevelopment	Bond 2 Government Center	Health Self Insurance	Payroll Clearing Fund	Settlement	Commercial Vehicle Excise Tax	Sewage Fees
Cash and investments - beginning	\$ 17,705	\$ 33,653	\$ 1,025	\$ 25,686	\$ 233,931	\$ 2,336,038	\$ -	\$ -	\$ -	\$ 38,831
Receipts:										
Taxes	-	-	-	34,413	423,970	-	807,815	11,049,886	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	12,200	-	-	4,085	-	-	2,380,481	83,260	-
Charges for services	-	-	-	-	-	-	165	-	-	36,709
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	10,050	-	-	1,490,751	305,672	-	-	-
Total receipts	-	12,200	10,050	34,413	428,055	1,490,751	1,113,652	13,430,367	83,260	36,709
Disbursements:										
Personal services	-	3,023	-	-	-	-	1,113,652	-	-	-
Supplies	-	204	-	-	-	-	-	-	-	-
Other services and charges	3,006	-	-	-	422,459	1,714,452	-	13,430,367	83,260	36,709
Capital outlay	-	40,000	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,006	43,227	-	-	422,459	1,714,452	1,113,652	13,430,367	83,260	36,709
Excess (deficiency) of receipts over disbursements	(3,006)	(31,027)	10,050	34,413	5,596	(223,701)	-	-	-	-
Cash and investments - ending	\$ 14,699	\$ 2,626	\$ 11,075	\$ 60,099	\$ 239,527	\$ 2,112,337	\$ -	\$ -	\$ -	\$ 38,831

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

	Financial Institutions Tax	HEA 1001-2008 State HSC	Fines And Forfeitures	Infractions And Judgements	Overweight Vehicle Fines	Special Death Benefits	State Gen Fund Sales Disc	Coroner Training Fund	Interstate Compact Fee	Mortgage Fee (Recorder)
Cash and investments - beginning	\$ -	\$ 488	\$ 8,271	\$ 240	\$ -	\$ 150	\$ 265	\$ 86	\$ 188	\$ 130
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	134,294	-	-	-	-	-	-	-	-	-
Charges for services	-	-	41,965	4,943	-	10	2,835	944	-	10
Fines and forfeits	-	-	-	785	5	-	-	-	1,312	-
Other receipts	-	-	-	-	-	1,840	5	-	-	2,140
Total receipts	134,294	-	41,965	5,728	5	1,850	2,840	944	1,312	2,150
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	134,294	-	42,521	5,342	5	1,650	2,615	920	1,188	1,920
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	134,294	-	42,521	5,342	5	1,650	2,615	920	1,188	1,920
Excess (deficiency) of receipts over disbursements	-	-	(556)	386	-	200	225	24	124	230
Cash and investments - ending	\$ -	\$ 488	\$ 7,715	\$ 626	\$ -	\$ 350	\$ 490	\$ 110	\$ 312	\$ 360

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

	State Sex and Violent offender	Child Restraint System Violations	Inheritance Tax	Sales Tax Collections	Education Plate Fees	Riverboat Wagering Tax Revenue	Innkeepers Tax	LIT Economic Development	Clerk ARRA	Co General IV-D Incentive
Cash and investments - beginning	\$ -	\$ 5	\$ 7,027	\$ -	\$ -	\$ -	\$ 196,930	\$ -	\$ 10,421	\$ 16,390
Receipts:										
Taxes	-	-	-	-	281	-	108,834	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	136,761	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	151	45	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	9,175
Total receipts	151	45	-	-	281	136,761	108,834	-	-	9,175
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	12,131
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	45	6,356	-	131	136,761	94,819	-	1,500	4,660
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	45	6,356	-	131	136,761	94,819	-	1,500	16,791
Excess (deficiency) of receipts over disbursements	151	-	(6,356)	-	150	-	14,015	-	(1,500)	(7,616)
Cash and investments - ending	\$ 151	\$ 5	\$ 671	\$ -	\$ 150	\$ -	\$ 210,945	\$ -	\$ 8,921	\$ 8,774

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

	Title IV-D Prosecuting Attorney	Title IV-D Pros. At.10/1/99	Title IV-D County Clerk Incent	Title IV-D Clerk 10/1/99	ISETS - CLERK	Pretrial Diversion - User Fees	Bruns Harvey Ditch	Park Donations	Salary Donations	Restricted Cemetery Donations
Cash and investments - beginning	\$ 2,916	\$ 36,254	\$ 5	\$ 17,683	\$ 531	\$ 64,149	\$ -	\$ 215	\$ 10	\$ 3,718
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	13,798	-	9,175	189,512	21,530	34,460	-	-	2,275
Total receipts	-	13,798	-	9,175	189,512	21,530	34,460	-	-	2,275
Disbursements:										
Personal services	-	11,885	-	7,101	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	2,837	5	496	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	189,132	28,780	34,460	-	10	2,356
Total disbursements	-	14,722	5	7,597	189,132	28,780	34,460	-	10	2,356
Excess (deficiency) of receipts over disbursements	-	(924)	(5)	1,578	380	(7,250)	-	-	(10)	(81)
Cash and investments - ending	\$ 2,916	\$ 35,330	\$ -	\$ 19,261	\$ 911	\$ 56,899	\$ -	\$ 215	\$ -	\$ 3,637

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

	Health Dept. Donations	K-9 Donations Sheriff Dept.	Holiday Display Donations	Rainy Day Restricted - Cum Bridge	Law Enforcement County User Fee	Heritage Barn Public Safety	Cagit/Loit Spec Distrib	Cholesterol	Park Nonreverting	Tower Maintenance
Cash and investments - beginning	\$ 475	\$ 492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27	\$ 11,589	\$ 17,802
Receipts:										
Taxes	-	-	-	-	-	-	602,532	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	692	-	150	200,000	-	-	-	-	41	4,800
Total receipts	692	-	150	200,000	-	-	602,532	-	41	4,800
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	35
Other services and charges	-	-	-	-	-	-	602,532	-	-	1,070
Capital outlay	-	-	-	-	-	-	-	-	-	429
Other disbursements	808	412	-	200,000	-	-	-	-	-	-
Total disbursements	808	412	-	200,000	-	-	602,532	-	-	1,534
Excess (deficiency) of receipts over disbursements	(116)	(412)	150	-	-	-	-	-	41	3,266
Cash and investments - ending	\$ 359	\$ 80	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 27	\$ 11,630	\$ 21,068

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

	Flu Vac	Radio E 911	Amended Settlement	Vaccine	Gov't Building Renovations	Commissioner Certificate Sale	Rex Road Repairs	Fr Co Law Enforcement Fund	Records Check Fee Sheriff	Surplus Dog
Cash and investments - beginning	\$ 8,848	\$ 890	\$ -	\$ 20,363	\$ 25	\$ 4,282	\$ 62,791	\$ 36,683	\$ 600	\$ 308
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	240	-
Other receipts	-	-	-	5,613	-	-	-	2,403	-	-
Total receipts	-	-	-	5,613	-	-	-	2,403	240	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,099	25	-	-	2,971	-	-
Capital outlay	-	-	-	955	-	-	61,221	5,731	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	2,054	25	-	61,221	8,702	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	3,559	(25)	-	(61,221)	(6,299)	240	-
Cash and investments - ending	\$ 8,848	\$ 890	\$ -	\$ 23,922	\$ -	\$ 4,282	\$ 1,570	\$ 30,384	\$ 840	\$ 308

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

	Co Law Enforcement Continuing	Law Enf Continuing Ed	IN Home Detention	Choices/Saturday Program	Deferral Program	Final HEA 1001-2007 PTRC & HSC	Sen Bill 67 Excess LOIT 2016	Treasurer Non-Reverting	Cagit	Edit Tax
Cash and investments - beginning	\$ 153	\$ 5,618	\$ 51,873	\$ 2,698	\$ 6,129	\$ 13	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	200,844	-	5,091,828	1,278,944
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	2,672	9,808	-	2,090	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	375	-	-	-	-	-	-	-	-
Total receipts	-	3,047	9,808	-	2,090	-	200,844	-	5,091,828	1,278,944
Disbursements:										
Personal services	-	-	-	-	699	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	153	5,140	2,940	-	-	-	200,844	-	5,091,828	1,278,944
Capital outlay	-	-	-	500	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	153	5,140	2,940	500	699	-	200,844	-	5,091,828	1,278,944
Excess (deficiency) of receipts over disbursements	(153)	(2,093)	6,868	(500)	1,391	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 3,525	\$ 58,741	\$ 2,198	\$ 7,520	\$ 13	\$ -	\$ -	\$ -	\$ -

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

	Cagit - Public Safety	LIT- Property Tax Relief	State Sex/Violent Offend Fee	Heritage Barn	Cagit/Loit 2016 Spec Distrib	LIT Certified Shares	LIT Public Safety	Operation Pullover	Open Alcohol Bev 6/27-7/13/03	Stayin' Alive DUI
Cash and investments - beginning	\$ -	\$ -	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ 177	\$ 1,031	\$ 2,774
Receipts:										
Taxes	1,272,957	-	-	-	1,362,255	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	7,225	-	5,000
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	130	-	-	-	-	-	-	-
Other receipts	-	-	81	-	-	-	-	-	-	-
Total receipts	1,272,957	-	211	-	1,362,255	-	-	7,225	-	5,000
Disbursements:										
Personal services	-	-	-	-	-	-	-	7,225	-	5,133
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	1,272,957	-	222	-	1,362,255	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,272,957	-	222	-	1,362,255	-	-	7,225	-	5,133
Excess (deficiency) of receipts over disbursements	-	-	(11)	-	-	-	-	-	-	(133)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 177	\$ 1,031	\$ 2,641

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

	Open GIS WFS Grant	Public Mass Transportation	Victim Assistance	MRC Federal (Health)	EMA Performance Grant Bonus	SHSP Competitive Grant	Marijuana Eradication	PHC Base/CRI Public Health Coordinator	PHC Base/CRI Public Health Coordinator 2016	Teppco G.P. / EMA
Cash and investments - beginning	\$ 2,000	\$ -	\$ 22	\$ 3,005	\$ -	\$ -	\$ 18	\$ -	\$ (1,966)	\$ 182
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	37,025	19,936	-	7,098	13,984	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	379,453	-	-	-	-	-	-	-	-
Total receipts	-	379,453	-	-	37,025	19,936	-	7,098	13,984	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	886	-	-	-	210	-
Other services and charges	-	379,453	-	-	-	-	-	8,611	11,808	90
Capital outlay	-	-	-	-	4,225	29,036	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	379,453	-	-	5,111	29,036	-	8,611	12,018	90
Excess (deficiency) of receipts over disbursements	-	-	-	-	31,914	(9,100)	-	(1,513)	1,966	(90)
Cash and investments - ending	\$ 2,000	\$ -	\$ 22	\$ 3,005	\$ 31,914	\$ (9,100)	\$ 18	\$ (1,513)	\$ -	\$ 92

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

	Ebola Grant Health Dept	Park Grants	Landscaping Grant Bville Found	Health Dept Grant Bville Found	GAL/CASA Grant	Bio-Terrorism	Marine Patrol Grant	MRC State (Health)	Bulletproof Vest Program	R1 Ind Nat Dist Grant
Cash and investments - beginning	\$ 3,809	\$ 1	\$ 100	\$ 800	\$ 9,025	\$ 1,244	\$ 1,458	\$ (401)	\$ (1,185)	\$ 1,401
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	4,016	-	-	895	4,302	-	-	3,094	1,215	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	4,016	-	-	895	4,302	-	-	3,094	1,215	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	228	-	-	-	-	-
Other services and charges	4,264	-	-	-	348	-	415	2,693	-	-
Capital outlay	-	-	-	1,032	1,839	-	-	-	1,297	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	4,264	-	-	1,032	2,415	-	415	2,693	1,297	-
Excess (deficiency) of receipts over disbursements	(248)	-	-	(137)	1,887	-	(415)	401	(82)	-
Cash and investments - ending	\$ 3,561	\$ 1	\$ 100	\$ 663	\$ 10,912	\$ 1,244	\$ 1,043	\$ -	\$ (1,267)	\$ 1,401

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

	Ind. Sec. School Safety Grant	FC Redevelopment Grant	Park Playground Donation	Comm. Dev. Block Grant	Community Crossing Matching Grant	Com Cross Match Grant - CumBridge	Totals
Cash and investments - beginning	\$ 396	\$ 72,441	\$ 1,751	\$ -	\$ -	\$ -	\$ 11,396,646
Receipts:							
Taxes	-	-	-	-	-	-	32,265,174
Licenses and permits	-	-	-	-	-	-	50,927
Intergovernmental receipts	50,015	-	-	-	-	-	4,093,675
Charges for services	-	-	-	-	-	-	578,965
Fines and forfeits	-	-	-	-	-	-	3,933
Other receipts	-	-	-	-	803,376	200,000	6,954,092
Total receipts	50,015	-	-	-	803,376	200,000	43,946,766
Disbursements:							
Personal services	50,000	-	-	-	-	-	6,688,026
Supplies	-	-	-	-	126,472	29,193	1,894,445
Other services and charges	-	22,380	-	-	-	56,746	29,718,166
Capital outlay	-	-	-	-	-	-	675,962
Other disbursements	-	-	-	-	-	-	2,422,173
Total disbursements	50,000	22,380	-	-	126,472	85,939	41,398,772
Excess (deficiency) of receipts over disbursements	15	(22,380)	-	-	676,904	114,061	2,547,994
Cash and investments - ending	\$ 411	\$ 50,061	\$ 1,751	\$ -	\$ 676,904	\$ 114,061	\$ 13,944,640

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

	CAR-1- After Settlement Collections	CAR-1- Inmate Trust Fund	CAR-1- Sheriff Commissary Fund	CAR-1- Clerk Trust Account	General	Accident Report	Cagit Certified Shares	Highway Edit	City And Town Court Cost	Clerks Record Perpetuation
Cash and investments - beginning	\$ 537,773	\$ 1,752	\$ 26,667	\$ 107,139	\$ 2,111,043	\$ 4,579	\$ 648,946	\$ 587,767	\$ 1,740	\$ 43,846
Receipts:										
Taxes	-	-	-	-	2,047,745	-	-	932,892	-	-
Licenses and permits	-	-	-	-	46,933	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	3,107,856	-	-	-	-	-
Charges for services	-	-	-	-	202,487	2,333	-	-	-	14,919
Fines and forfeits	-	-	-	1,094,635	40	-	-	-	-	-
Other receipts	782,903	7,206	19,394	-	1,315,622	-	-	-	4,193	469
Total receipts	782,903	7,206	19,394	1,094,635	6,720,683	2,333	-	932,892	4,193	15,388
Disbursements:										
Personal services	-	-	-	-	2,879,582	-	-	-	-	2,379
Supplies	-	-	-	-	296,817	-	19,217	850,869	-	-
Other services and charges	-	-	-	-	1,541,657	3,713	18,954	-	1,456	3,338
Capital outlay	-	-	-	-	122,980	-	542	-	-	860
Other disbursements	537,773	7,717	19,895	1,041,552	-	-	610,233	-	-	-
Total disbursements	537,773	7,717	19,895	1,041,552	4,841,036	3,713	648,946	850,869	1,456	6,577
Excess (deficiency) of receipts over disbursements	245,130	(511)	(501)	53,083	1,879,647	(1,380)	(648,946)	82,023	2,737	8,811
Cash and investments - ending	\$ 782,903	\$ 1,241	\$ 26,166	\$ 160,222	\$ 3,990,690	\$ 3,199	\$ -	\$ 669,790	\$ 4,477	\$ 52,657

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

	County Sales Disclosure Fee	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community Fund	Emergency Planning/Right To Know	Fire Arm Training	General Drain Improvement	Health	Co Id Protection (Recorder)
Cash and investments - beginning	\$ 26,374	\$ 61,998	\$ 601,450	\$ 257,975	\$ 48,645	\$ 14,531	\$ 19,131	\$ 8,315	\$ 82,143	\$ 1,584
Receipts:										
Taxes	-	-	469,186	156,079	-	-	-	-	251,059	-
Licenses and permits	-	-	-	-	-	-	-	-	11,031	-
Intergovernmental receipts	-	-	156,116	17,633	-	3,648	-	-	28,377	-
Charges for services	10	-	-	-	20,263	-	11,110	-	5,145	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	3,145	3,700	11,271	665	-	-	1,005	-	-	2,683
Total receipts	3,155	3,700	636,573	174,377	20,263	3,648	12,115	-	295,612	2,683
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	187,267	-
Supplies	989	753	214,087	-	-	2,138	7,272	-	2,766	-
Other services and charges	2,270	-	234,939	141,982	20,000	740	3,429	-	3,097	-
Capital outlay	1,489	-	-	32,024	-	-	12,023	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	4,748	753	449,026	174,006	20,000	2,878	22,724	-	193,130	-
Excess (deficiency) of receipts over disbursements	(1,593)	2,947	187,547	371	263	770	(10,609)	-	102,482	2,683
Cash and investments - ending	\$ 24,781	\$ 64,945	\$ 788,997	\$ 258,346	\$ 48,908	\$ 15,301	\$ 8,522	\$ 8,315	\$ 184,625	\$ 4,267

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

	Health Maintenance	Local Road And Street	LIT Public Safety-County Share	Inmate Medical	County Misdemeanant	Highway	Plat Book Fees	Fr Co Economic Development	Rainy Day Fund	Reassessment
Cash and investments - beginning	\$ 136,047	\$ 316,015	\$ 188,313	\$ 12,095	\$ 16,972	\$ 1,538,694	\$ 52,945	\$ 90,409	\$ 878,549	\$ 357,694
Receipts:										
Taxes	-	332,314	-	-	-	2,458,644	-	-	-	139,533
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	902,147	-	-	-	-	70,000	-	15,765
Charges for services	-	-	-	774	-	34,005	5,970	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	33,139	1,122	539	-	28,374	76,051	-	-	-	160
Total receipts	33,139	333,436	902,686	774	28,374	2,568,700	5,970	70,000	-	155,458
Disbursements:										
Personal services	44,310	-	889,793	-	-	1,183,506	-	4,184	-	133,805
Supplies	-	347,358	28,349	-	-	407,210	-	-	-	3,487
Other services and charges	-	44,971	136,148	-	-	581,045	7,635	55,313	25,880	231,460
Capital outlay	-	-	541	-	30,780	813,814	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	44,310	392,329	1,054,831	-	30,780	2,985,575	7,635	59,497	25,880	368,752
Excess (deficiency) of receipts over disbursements	(11,171)	(58,893)	(152,145)	774	(2,406)	(416,875)	(1,665)	10,503	(25,880)	(213,294)
Cash and investments - ending	\$ 124,876	\$ 257,122	\$ 36,168	\$ 12,869	\$ 14,566	\$ 1,121,819	\$ 51,280	\$ 100,912	\$ 852,669	\$ 144,400

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

	Recorders Records Perpetuation	Sex & Violent Offender Admin	Sheriff Service (Police Pension)	Supplemental Public Defender	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Ind Local Health Dept Trust Account	Guardian Ad Litem/Court User Fees
Cash and investments - beginning	\$ 66,639	\$ 4,069	\$ 42,067	\$ 3,742	\$ 14,578	\$ 18,600	\$ 13,138	\$ 303,867	\$ 38,203	\$ 2,105
Receipts:										
Taxes	-	-	-	-	41,058	-	-	362,058	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	49,103	-	-	-	-	10,735	-	-	-	-
Fines and forfeits	-	1,535	-	-	-	-	-	-	-	-
Other receipts	658	-	11,439	-	-	-	20,552	-	17,406	-
Total receipts	49,761	1,535	11,439	-	41,058	10,735	20,552	362,058	17,406	-
Disbursements:										
Personal services	-	-	-	-	-	4,786	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	256	-
Other services and charges	52,233	-	-	-	28,433	-	28,893	383,369	16,150	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	52,233	-	-	-	28,433	4,786	28,893	383,369	16,406	-
Excess (deficiency) of receipts over disbursements	(2,472)	1,535	11,439	-	12,625	5,949	(8,341)	(21,311)	1,000	-
Cash and investments - ending	\$ 64,167	\$ 5,604	\$ 53,506	\$ 3,742	\$ 27,203	\$ 24,549	\$ 4,797	\$ 282,556	\$ 39,203	\$ 2,105

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

	Election	Auditors Ineligible Deductions	Co Elected Officials Training	Park And Recreation	Co Offender Transportation	Statewide 911	Supplemental Adult Probation	Supplemental Juvenile Probation	Jury Fee - User Fees	Dare Ditch
Cash and investments - beginning	\$ 82,364	\$ 4,379	\$ 5,969	\$ 112,285	\$ 6,938	\$ 343,412	\$ 81,371	\$ 58,995	\$ 42,986	\$ 11,883
Receipts:										
Taxes	19,648	-	-	232,757	-	-	-	-	-	-
Licenses and permits	-	-	-	1,402	-	-	-	-	-	-
Intergovernmental receipts	2,219	-	-	25,808	-	-	-	-	-	-
Charges for services	-	-	-	62,270	-	-	96,345	5,372	1,471	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	2,687	109	813	392,036	-	-	-	-
Total receipts	21,867	-	2,687	322,346	813	392,036	96,345	5,372	1,471	-
Disbursements:										
Personal services	6,450	-	-	132,882	-	191,186	22,633	-	-	-
Supplies	-	-	-	10,481	-	-	1,384	-	-	-
Other services and charges	1,259	-	1,190	20,744	-	108,244	13,145	-	-	-
Capital outlay	-	-	-	38,166	-	-	478	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	7,709	-	1,190	202,273	-	299,430	37,640	-	-	-
Excess (deficiency) of receipts over disbursements	14,158	-	1,497	120,073	813	92,606	58,705	5,372	1,471	-
Cash and investments - ending	\$ 96,522	\$ 4,379	\$ 7,466	\$ 232,358	\$ 7,751	\$ 436,018	\$ 140,076	\$ 64,367	\$ 44,457	\$ 11,883

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

	Drainage Maintenance	Waste Management & Recycling	Restricted Sac Donations	TIF FC Redevelopment	Bond 2 Government Center	Health Self Insurance	Payroll Clearing Fund	Settlement	Commercial Vehicle Excise Tax	Sewage Fees
Cash and investments - beginning	\$ 14,699	\$ 2,626	\$ 11,075	\$ 60,099	\$ 239,527	\$ 2,112,337	\$ -	\$ -	\$ -	\$ 38,831
Receipts:										
Taxes	4,240	-	-	38,468	373,740	-	874,135	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	12,200	-	-	41,923	-	-	-	80,726	-
Charges for services	-	-	-	-	-	-	-	-	-	709
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	50	-	1,202	1,254,223	346,793	18,528,362	-	-
Total receipts	4,240	12,200	50	38,468	416,865	1,254,223	1,220,928	18,528,362	80,726	709
Disbursements:										
Personal services	-	9,366	-	-	-	-	1,220,910	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	1,566	-	-	423,891	1,445,163	-	18,528,362	80,726	709
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	4,876	-	-	-	-	-	-	-
Total disbursements	-	10,932	4,876	-	423,891	1,445,163	1,220,910	18,528,362	80,726	709
Excess (deficiency) of receipts over disbursements	4,240	1,268	(4,826)	38,468	(7,026)	(190,940)	18	-	-	-
Cash and investments - ending	\$ 18,939	\$ 3,894	\$ 6,249	\$ 98,567	\$ 232,501	\$ 1,921,397	\$ 18	\$ -	\$ -	\$ 38,831

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

	Financial Institutions Tax	HEA 1001-2008 State HSC	Fines And Forfeitures	Infractions And Judgements	Overweight Vehicle Fines	Special Death Benefits	State Gen Fund Sales Disc	Coroner Training Fund	Interstate Compact Fee	Mortgage Fee (Recorder)
Cash and investments - beginning	\$ -	\$ 488	\$ 7,715	\$ 626	\$ -	\$ 350	\$ 490	\$ 110	\$ 312	\$ 360
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	120,841	-	-	-	-	-	-	-	-	-
Charges for services	-	-	46,595	3,638	-	-	3,150	854	-	-
Fines and forfeits	-	-	-	1,170	-	-	-	-	813	-
Other receipts	-	-	-	-	-	1,725	-	-	-	2,198
Total receipts	120,841	-	46,595	4,808	-	1,725	3,150	854	813	2,198
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	120,841	488	47,319	5,184	-	1,960	3,305	892	1,125	2,345
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	120,841	488	47,319	5,184	-	1,960	3,305	892	1,125	2,345
Excess (deficiency) of receipts over disbursements	-	(488)	(724)	(376)	-	(235)	(155)	(38)	(312)	(147)
Cash and investments - ending	\$ -	\$ -	\$ 6,991	\$ 250	\$ -	\$ 115	\$ 335	\$ 72	\$ -	\$ 213

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

	State Sex and Violent offender	Child Restraint System Violations	Inheritance Tax	Sales Tax Collections	Education Plate Fees	Riverboat Wagering Tax Revenue	Innkeepers Tax	LIT Economic Development	Clerk ARRA	Co General IV-D Incentive
Cash and investments - beginning	\$ 151	\$ 5	\$ 671	\$ -	\$ 150	\$ -	\$ 210,945	\$ -	\$ 8,921	\$ 8,774
Receipts:										
Taxes	-	-	-	7	300	-	118,490	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	136,766	-	1,347,093	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	171	30	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	9,599
Total receipts	171	30	-	7	300	136,766	118,490	1,347,093	-	9,599
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	1,068
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	317	30	-	-	300	136,766	326,779	1,347,093	1,968	6,000
Capital outlay	-	-	-	-	-	-	-	-	-	2,070
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	317	30	-	-	300	136,766	326,779	1,347,093	1,968	9,138
Excess (deficiency) of receipts over disbursements	(146)	-	-	7	-	-	(208,289)	-	(1,968)	461
Cash and investments - ending	\$ 5	\$ 5	\$ 671	\$ 7	\$ 150	\$ -	\$ 2,656	\$ -	\$ 6,953	\$ 9,235

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

	Title IV-D Prosecuting Attorney	Title IV-D Pros. At.10/1/99	Title IV-D County Clerk Incent	Title IV-D Clerk 10/1/99	ISETS - CLERK	Pretrial Diversion - User Fees	Bruns Harvey Ditch	Park Donations	Salary Donations	Restricted Cemetery Donations
Cash and investments - beginning	\$ 2,916	\$ 35,330	\$ -	\$ 19,261	\$ 911	\$ 56,899	\$ -	\$ 215	\$ -	\$ 3,637
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	14,440	-	9,599	227,210	31,890	15,927	-	-	5,395
Total receipts	-	14,440	-	9,599	227,210	31,890	15,927	-	-	5,395
Disbursements:										
Personal services	-	10,708	-	7,134	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	3,341	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	227,500	25,052	15,927	-	-	4,438
Total disbursements	-	14,049	-	7,134	227,500	25,052	15,927	-	-	4,438
Excess (deficiency) of receipts over disbursements	-	391	-	2,465	(290)	6,838	-	-	-	957
Cash and investments - ending	\$ 2,916	\$ 35,721	\$ -	\$ 21,726	\$ 621	\$ 63,737	\$ -	\$ 215	\$ -	\$ 4,594

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

	Health Dept. Donations	K-9 Donations Sheriff Dept.	Holiday Display Donations	Rainy Day Restricted - Cum Bridge	Law Enforcement County User Fee	Heritage Barn Public Safety	Cagit/Loit Spec Distrib	Cholesterol	Park Nonreverting	Tower Maintenance
Cash and investments - beginning	\$ 359	\$ 80	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 27	\$ 11,630	\$ 21,068
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	25	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	617	12,656	35	-	3,296	-	-	-	46	4,800
Total receipts	617	12,656	35	-	3,296	25	-	-	46	4,800
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	1,386
Other services and charges	-	-	-	-	-	-	-	-	-	1,035
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	841	12,656	-	-	1,415	-	-	-	-	-
Total disbursements	841	12,656	-	-	1,415	-	-	-	-	2,421
Excess (deficiency) of receipts over disbursements	(224)	-	35	-	1,881	25	-	-	46	2,379
Cash and investments - ending	\$ 135	\$ 80	\$ 185	\$ -	\$ 1,881	\$ 25	\$ -	\$ 27	\$ 11,676	\$ 23,447

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

	Flu Vac	Radio E 911	Amended Settlement	Vaccine	Gov't Building Renovations	Commissioner Certificate Sale	Rex Road Repairs	Fr Co Law Enforcement Fund	Records Check Fee Sheriff	Surplus Dog
Cash and investments - beginning	\$ 8,848	\$ 890	\$ -	\$ 23,922	\$ -	\$ 4,282	\$ 1,570	\$ 30,384	\$ 840	\$ 308
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	2,000	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	540	-
Other receipts	-	-	-	6,828	-	-	-	7,553	-	-
Total receipts	-	-	-	6,828	-	-	-	9,553	540	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	3,430	-	-	-	1,308	-	-
Capital outlay	-	-	-	3,245	-	-	-	5,995	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	6,675	-	-	-	7,303	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	153	-	-	-	2,250	540	-
Cash and investments - ending	\$ 8,848	\$ 890	\$ -	\$ 24,075	\$ -	\$ 4,282	\$ 1,570	\$ 32,634	\$ 1,380	\$ 308

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

	Co Law Enforcement Continuing	Law Enf Continuing Ed	IN Home Detention	Choices/Saturday Program	Deferral Program	Final HEA 1001-2007 PTRC & HSC	Sen Bill 67 Excess LOIT 2016	Treasurer Non-Reverting	Cagit	Edit Tax
Cash and investments - beginning	\$ -	\$ 3,525	\$ 58,741	\$ 2,198	\$ 7,520	\$ 13	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	710	374	8,965	-	2,090	-	-	1,470	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	15,421	-	-
Total receipts	710	374	8,965	-	2,090	-	-	16,891	-	-
Disbursements:										
Personal services	-	-	-	-	1,196	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	3,899	2,969	-	-	-	-	16,891	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	3,899	2,969	-	1,196	-	-	16,891	-	-
Excess (deficiency) of receipts over disbursements	710	(3,525)	5,996	-	894	-	-	-	-	-
Cash and investments - ending	<u>\$ 710</u>	<u>\$ -</u>	<u>\$ 64,737</u>	<u>\$ 2,198</u>	<u>\$ 8,414</u>	<u>\$ 13</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Cagit - Public Safety	LIT- Property Tax Relief	State Sex/Violent Offend Fee	Heritage Barn	Cagit/Loit 2016 Spec Distrib	LIT Certified Shares	LIT Public Safety	Operation Pullover	Open Alcohol Bev 6/27-7/13/03	Stayin' Alive DUI
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 177	\$ 1,031	\$ 2,641
Receipts:										
Taxes	-	-	-	-	-	446,152	111,538	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	488	-	-	-	4,907,668	1,226,917	9,210	-	5,000
Charges for services	-	-	-	50	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	488	-	50	-	5,353,820	1,338,455	9,210	-	5,000
Disbursements:										
Personal services	-	-	-	-	-	-	-	10,969	-	3,519
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	50	-	5,353,820	1,338,455	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	50	-	5,353,820	1,338,455	10,969	-	3,519
Excess (deficiency) of receipts over disbursements	-	488	-	-	-	-	-	(1,759)	-	1,481
Cash and investments - ending	\$ -	\$ 488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,582)	\$ 1,031	\$ 4,122

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

	Open GIS WFS Grant	Public Mass Transportation	Victim Assistance	MRC Federal (Health)	EMA Performance Grant Bonus	SHSP Competitive Grant	Marijuana Eradication	PHC Base/CRI Public Health Coordinator	PHC Base/CRI Public Health Coordinator 2016	Teppco G.P. / EMA
Cash and investments - beginning	\$ 2,000	\$ -	\$ 22	\$ 3,005	\$ 31,914	\$ (9,100)	\$ 18	\$ (1,513)	\$ -	\$ 92
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	11,513	-	10,283	7,360	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	500	297,226	-	-	-	-	-	-	-	-
Total receipts	500	297,226	-	-	-	11,513	-	10,283	7,360	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	297,226	-	-	-	-	-	8,635	8,836	-
Capital outlay	-	-	-	-	-	2,413	-	-	-	-
Other disbursements	-	-	-	-	18,234	-	-	-	-	-
Total disbursements	-	297,226	-	-	18,234	2,413	-	8,635	8,836	-
Excess (deficiency) of receipts over disbursements	500	-	-	-	(18,234)	9,100	-	1,648	(1,476)	-
Cash and investments - ending	\$ 2,500	\$ -	\$ 22	\$ 3,005	\$ 13,680	\$ -	\$ 18	\$ 135	\$ (1,476)	\$ 92

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

	Ebola Grant Health Dept	Park Grants	Landscaping Grant Bville Found	Health Dept Grant Bville Found	GAL/CASA Grant	Bio-Terrorism	Marine Patrol Grant	MRC State (Health)	Bulletproof Vest Program	R1 Ind Nat Dist Grant
Cash and investments - beginning	\$ 3,561	\$ 1	\$ 100	\$ 663	\$ 10,912	\$ 1,244	\$ 1,043	\$ -	\$ (1,267)	\$ 1,401
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	900	22,683	-	-	-	4,337	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	900	22,683	-	-	-	4,337	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	312	-	-	-	-	-
Other services and charges	320	-	-	-	27,507	-	185	-	-	-
Capital outlay	1,256	-	-	663	1,298	-	-	-	3,040	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,576	-	-	663	29,117	-	185	-	3,040	-
Excess (deficiency) of receipts over disbursements	(1,576)	-	-	237	(6,434)	-	(185)	-	1,297	-
Cash and investments - ending	<u>\$ 1,985</u>	<u>\$ 1</u>	<u>\$ 100</u>	<u>\$ 900</u>	<u>\$ 4,478</u>	<u>\$ 1,244</u>	<u>\$ 858</u>	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ 1,401</u>

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

	Ind. Sec. School Safety Grant	FC Redevelopment Grant	Park Playground Donation	Comm. Dev. Block Grant	Community Crossing Matching Grant	Com Cross Match Grant - CumBridge	Totals
Cash and investments - beginning	\$ 411	\$ 50,061	\$ 1,751	\$ -	\$ 676,904	\$ 114,061	\$ 13,944,640
Receipts:							
Taxes	-	-	-	-	-	-	9,410,043
Licenses and permits	-	-	-	-	-	-	59,366
Intergovernmental receipts	50,493	-	-	134,220	800,000	200,000	13,462,190
Charges for services	-	-	-	-	3,986	-	594,928
Fines and forfeits	-	-	-	-	-	-	1,098,934
Other receipts	-	341	-	-	-	135	23,535,408
Total receipts	50,493	341	-	134,220	803,986	200,135	48,160,869
Disbursements:							
Personal services	49,773	-	-	-	-	-	6,997,406
Supplies	-	-	-	-	1,473,568	39,898	3,708,597
Other services and charges	-	23,031	-	122,745	-	231,693	33,640,192
Capital outlay	-	-	-	-	-	-	1,073,677
Other disbursements	-	-	-	-	-	-	2,528,109
Total disbursements	49,773	23,031	-	122,745	1,473,568	271,591	47,947,981
Excess (deficiency) of receipts over disbursements	720	(22,690)	-	11,475	(669,582)	(71,456)	212,888
Cash and investments - ending	\$ 1,131	\$ 27,371	\$ 1,751	\$ 11,475	\$ 7,322	\$ 42,605	\$ 14,157,528

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FRANKLIN COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 472,435</u>	<u>\$ -</u>

FRANKLIN COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2017

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	Government Center/Courthouse Refinance	\$ 1,220,000	\$ 423,110
Notes and loans payable	Highway Excavator	73,424	29,370
Notes and loans payable	Highway Loader	126,093	50,437
Notes and loans payable	Bruns/Harvey Ditch	<u>3,328</u>	<u>3,270</u>
Total governmental activities		<u>1,422,845</u>	<u>506,187</u>
Totals		<u>\$ 1,422,845</u>	<u>\$ 506,187</u>

FRANKLIN 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	\$ 41,800
Infrastructure	249,119,341
Buildings	13,750,605
Improvements other than buildings	119,807
Machinery, equipment, and vehicles	<u>1,777,465</u>
Total governmental activities	<u>264,809,018</u>
Total capital assets	<u><u>\$ 264,809,018</u></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/>.