

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

FINANCIAL STATEMENT AUDIT REPORT

OF

RANDOLPH COUNTY, INDIANA

January 1, 2017 to December 31, 2018



FILED

12/05/2019

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-7
Notes to Financial Statement	8-13
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-43
Schedule of Payables and Receivables	45
Schedule of Leases and Debt	46
Schedule of Capital Assets.....	47
Other Reports.....	48

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Mary Ann Lenkensdofer	01-01-15 to 12-31-18
	Laura J. Martin	01-01-19 to 12-31-22
County Treasurer	Jane A. Grove	01-01-15 to 12-31-18
	Debbie L. Preston	01-01-19 to 12-31-22
Clerk of the Circuit Court	Laura J. Martin	01-01-17 to 12-31-18
	Melinda Peed	01-01-19 to 12-31-20
County Sheriff	Ken Hendrickson	01-01-15 to 12-31-18
	Art Moystner	01-01-19 to 12-31-22
County Recorder	Debbie L. Preston	01-01-15 to 12-31-18
	Jane A. Grove	01-01-19 to 12-31-22
President of the Board of County Commissioners	Michael Wickersham	01-01-15 to 12-31-19
President of the County Council	Gary Friend	01-01-17 to 12-31-17
	David Lenkensdofer	01-01-18 to 12-31-18
	Gary Friend	01-01-19 to 12-31-19



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF RANDOLPH COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Randolph County (County), which comprises the financial position and results of operations for the period of January 1, 2017 to December 31, 2018, 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, 2017 to December 31, 2018.


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, 2017 to December 31, 2018, 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

November 7, 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.

RANDOLPH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	
After Settlement Collections	\$ 782,296	\$ 790,906	\$ 781,796	\$ 791,406	\$ 777,844	\$ 790,906	\$ 778,344
Sheriff's Inmate Trust	5,425	194,643	196,427	3,641	206,398	204,968	5,071
Sheriff Commissary Fund	100,501	185,348	178,957	106,892	170,040	203,720	73,212
Clerk's Trust	293,940	1,794,024	1,759,742	328,222	1,970,859	1,666,526	632,555
General	3,139,515	9,081,346	8,712,779	3,508,082	8,815,813	9,023,720	3,300,175
Accident Report	3,083	4,573	4,000	3,656	5,068	3,947	4,777
CAGIT Certified Shares Fund	579,047	16,419	595,467	(1)	-	-	(1)
LIT - ECONOMIC DEVELOPMENT	1,725,348	700,049	1,258,610	1,166,787	761,377	943,543	984,621
Special CEDIT Legislation	549,823	-	549,824	(1)	-	-	(1)
City / Town Court Costs	38,753	3,930	-	42,683	3,577	-	46,260
Clerk Records Perpetuation	19,169	12,981	3,309	28,841	13,408	13,874	28,375
Community Corrections Grant	54,848	236,164	255,094	35,918	228,852	232,108	32,662
Community Transition Program	23,051	26,030	27,179	21,902	10,450	26,818	5,534
Prisoner Reimbursement	13,031	3,235	-	16,266	3,050	-	19,316
County Sales Disclosure	10,997	2,985	186	13,796	3,395	982	16,209
Cumulative Bridge	922,914	920,688	753,116	1,090,486	471,846	482,187	1,080,145
Cumulative Capital Development	950,807	416,486	392,365	974,928	391,909	363,476	1,003,361
County Drug Free Community	15,523	18,454	15,523	18,454	16,134	18,454	16,134
Electronic Map Generation	8,700	1,200	-	9,900	1,200	-	11,100
Local Emergency Planning	6,880	4,185	972	10,093	3,939	3,732	10,300
Handgun Permit	25,627	6,345	12,614	19,358	7,420	9,417	17,361
General Drain Improvement	9,979	150,918	99,712	61,185	284,668	100,339	245,514
Health Department	166,576	151,458	183,215	134,819	151,569	194,389	91,999
County Identity Security	6,530	3,452	132	9,850	4,776	74	14,552
Levy Excess	343	-	-	343	-	-	343
Health Maintenance	53,241	16,570	21,020	48,791	33,139	29,321	52,609
Local Road and Street	104,705	291,017	218,519	177,203	397,156	281,639	292,720
Public Safety/County Unit	45,235	647,843	649,278	43,800	694,942	672,178	66,564
Major Moves	5,557	-	3,578	1,979	-	-	1,979
County Misdemeanant	24,338	19,163	11,128	32,373	18,783	13,069	38,087
Highway	1,452,293	3,306,388	3,600,167	1,158,514	4,085,413	4,422,645	821,282
Auditors Platbook	6,593	7,907	766	13,734	8,932	1,087	21,579
Rainy Day	1,276,175	126,669	91,595	1,311,249	67,990	122,165	1,257,074
Property Reassessment - 2015	381,738	-	381,737	1	-	-	1
Recorders Records Perpetuation	49,660	62,541	51,300	60,901	80,179	78,656	62,424
Public Defender Reimburse	61,099	74,590	59,983	75,706	65,427	84,898	56,235
Surplus Tax	56,669	37,515	24,183	70,001	42,201	27,900	84,302
Surveyor's Corner Perpetuation	24,191	13,830	1,415	36,606	23,760	-	60,366
Tax Sale Redemption	1,524	48,258	49,780	2	37,725	37,725	2
Tax Sale Surplus	124,634	88,741	114,088	99,287	197,111	82,766	213,632
Health Department Trust	20,171	9,198	8,440	20,929	18,396	4,850	34,475
VIN Inspections	4,450	1,410	-	5,860	1,250	5,000	2,110
Children's Advocate Program	12,844	29,104	37,781	4,167	41,425	34,796	10,796
Elected Official Training	3,721	3,452	5,060	2,113	4,776	4,710	2,179
Statewide 911 Fund	140,398	386,593	372,053	154,938	392,093	373,545	173,486
Probation Administrative Fee	16,570	9,270	22,000	3,840	8,161	8,183	3,818
Supplemental Adult Probation	25,992	57,428	68,843	14,577	47,217	40,031	21,763
Supplemental Juvenile Probation	1,534	897	-	2,431	1,082	2,999	514
County User Fee	66,204	75,909	91,544	50,569	51,455	54,174	47,850
Drains Revolving Loan	300,000	-	300,000	-	-	-	-
Ditch Maintenance	1,368,158	650,575	623,366	1,395,367	627,220	582,837	1,439,750
Criminal Justice Program Income	10,937	1,705	-	12,642	790	-	13,432
Donations	16,276	-	15,094	1,182	-	-	1,182
Cardinal Acquisition Fund	-	945,683	1,955	943,728	666,488	1,190	1,609,026
Health Insurance	703,608	2,206,490	2,377,731	532,367	2,269,339	2,358,236	443,470
Payroll	-	5,805,476	5,805,476	-	5,797,500	5,797,500	-
Sheriff Retirement Withholding	6,321	29,293	28,792	6,822	29,012	29,236	6,598
Settlement Fund	-	26,747,460	26,747,460	-	28,049,800	28,049,800	-
Property Tax Replacement/LOIT	47,744	-	47,744	-	-	-	-
County 2016 LOIT Special Dist	605,566	-	-	605,566	-	-	605,566
Wheel Tax	879	841,162	841,661	380	865,061	864,797	644
Commercial Vehicle Excise Tax	-	146,780	146,780	-	142,375	142,375	-
Financial Institution Tax	9	90,765	90,774	-	85,788	85,788	-

RANDOLPH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
Fines & Forfeitures	6,110	22,327	24,872	3,565	15,984	17,581	1,968
Infraction Judgements	2,607	18,370	19,385	1,592	12,595	13,436	751
Overweight Vehicle Fines	1,530	3,495	5,025	-	1,989	1,969	20
Special Death Benefit	260	2,960	2,930	290	2,775	2,745	320
State Sales Disclosure	275	2,985	2,910	350	3,395	3,345	400
Coroner Continuing Education	206	2,248	2,202	252	2,428	2,410	270
Interstate Compact Fee	125	500	500	125	750	875	-
Mortgage Fee	375	1,953	1,950	378	1,983	2,065	296
State S.V.O. Administrator	6	237	233	10	347	351	6
Child Restraint Fines	-	325	275	50	325	375	-
Education Plate Fee	-	375	375	-	375	375	-
Riverboat Revenue Sharing	-	155,035	155,035	-	155,035	155,035	-
Innkeepers Tax	2,785	50,791	51,358	2,218	43,316	42,522	3,012
93.563 Title IV-D Incentive	15,531	12,334	23,221	4,644	19,932	13,415	11,161
Prosecutors Incentive	53,035	24,823	9,462	68,396	29,542	40,360	57,578
Clerks Incentive	6,354	12,334	5,986	12,702	11,613	5,221	19,094
Windfarm Economic Development	538,170	1,205,140	523,107	1,220,203	444,340	464,765	1,199,778
EDP Renewables-Expense Pay	67,565	-	23,056	44,509	-	7,187	37,322
Prosecuting Attorney's Trust	231	5,462	5,462	231	2,991	2,991	231
Per Prop Audit Tax Collection	2,660	113,142	44,500	71,302	138,658	144,600	65,360
LIT Special Purpose	-	1,082,907	623,200	459,707	1,209,343	1,057,350	611,700
Jury Pay	75	-	75	-	-	-	-
Property Reassessment 2018	-	275,340	-	275,340	121	122,499	152,962
Courthouse Bond	109,741	1,116,880	1,225,000	1,621	1,226,089	1,227,000	710
Sheriff's Office Supply Fund	43	-	43	-	-	-	-
Landfill Host Fee	399,773	278,505	220,027	458,251	288,710	129,744	617,217
RAND CO Fly-In Breakfast	6,881	2,217	1,841	7,257	2,086	1,596	7,747
Community Corrections PI	142,159	152,985	167,508	127,636	171,220	159,878	138,978
County S.V.O. Administrator	8,389	2,129	6,045	4,473	2,163	2,924	3,712
Election Non Reverting	2,026	-	-	2,026	-	2,026	-
Sheriff Dept Training	1,252	2,315	2,130	1,437	2,260	-	3,697
County Wheel Tax	1,109,585	691,202	1,467,521	333,266	1,578,699	635,612	1,276,353
Dog Control Fund	360	-	-	360	-	-	360
Airport Rental Vehicle	41	100	-	141	60	-	201
Headwaters/Road Repair	300,000	-	15,950	284,050	-	51,162	232,888
Operation Pullover	-	26,807	23,371	3,436	13,856	9,291	8,001
BPPE Late Filing Fee	-	1,025	-	1,025	875	-	1,900
LIT Property Tax Relief	-	2,165,443	2,084,173	81,270	2,360,082	2,379,418	61,934
LIT Certified Shares	-	4,235,397	4,235,397	-	4,720,167	4,720,167	-
LIT Public Safety	-	1,058,849	1,058,849	-	1,180,042	1,180,042	-
LIT Economic Development	-	1,082,907	1,070,700	12,207	1,209,343	1,221,550	-
Office of Comm & Rural Affairs	-	118,946	118,946	-	100,860	100,860	-
Airport Hangar Development	-	-	-	-	29,285	29,285	-
#20.106 Airport Runway	7,711	85,736	83,421	10,026	-	10,026	-
NextEra Drain/Roads Expense	-	25,000	-	25,000	-	1,440	23,560
NextEra Windfarm Economic Dev	-	105,000	-	105,000	105,000	-	210,000
Preparedness/Ebola	10,546	-	-	10,546	-	229	10,317
2016 SHSP #97.073	14,750	14,750	29,500	-	-	-	-
2016 EMPG Comp Grant 97.042	1,474	3,571	5,045	-	-	-	-
Local Road & Bridge Mtc Grant	-	325,000	51,057	273,943	-	273,943	-
Winchester Motor Sports Grant	-	174,784	174,784	-	-	-	-
2018 SHSP Performance Grant	-	-	-	-	12,250	12,250	-
2018 EMPG Performance Grant	-	-	-	-	28,000	-	28,000
Sherif Department NonReverting	-	5,000	3,570	1,430	6,000	3,158	4,272
E-911 Non-Reverting Donation	-	-	-	-	700	-	700
Sheriff Continuing Education	5,090	1,400	-	6,490	1,437	-	7,927
Convention and Visitors Bureau	-	-	-	196,828	94,689	167,195	124,322
DARE	12	-	-	12	-	-	12
Totals	\$ 19,289,473	\$ 72,174,532	\$ 72,262,107	\$ 19,398,726	\$ 74,387,288	\$ 72,997,544	\$ 20,788,470

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

RANDOLPH 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.

RANDOLPH 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.

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

RANDOLPH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

RANDOLPH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) 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 and 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 and 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.

RANDOLPH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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:

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.

RANDOLPH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Restatements

For the year ended December 31, 2017, an adjustment was made to the Clerk of the Circuit Court's (Clerk) beginning balance and for the year ended December 31, 2018, a fund was added to account for the Convention and Visitors Bureau to more appropriately reflect financial activity of the County. The County was not required to report financial activity for 2017 for the Convention and Visitors Bureau. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2016	New Fund	Prior Period Adjustment	Balance as of January 1, 2017
Clerk's Trust	\$ 271,494	Clerk's Trust	\$ 22,446	\$ 293,940
Fund	Balance as of December 31, 2017	New Fund	Prior Period Adjustment	Balance as of January 1, 2018
Convention and Visitors Bureau	\$ -	Convention and Visitors Bureau	\$ 196,828	\$ 196,828

Note 8. Holding Corporation

The County has entered into two capital leases with Randolph County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the years 2017 and 2018 totaled \$1,661,000 and \$1,662,000, respectively.

Note 9. Subsequent Events

The County entered into a new lease agreement with Randolph County Building Corporation (the lessor) in 2019 for a County highway project with total lease payments of \$7,090,000 starting on July 1, 2020, and ending on January 1, 2038.

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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.

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

	After Settlement Collections	Sheriff's Inmate Trust	Sheriff Commissary Fund	Clerk's Trust	General	Accident Report	CAGIT Certified Shares Fund	LIT - ECONOMIC DEVELOPMENT	Special CEDIT Legislation
Cash and investments - beginning	\$ 782,296	\$ 5,425	\$ 100,501	\$ 293,940	\$ 3,139,515	\$ 3,083	\$ 579,047	\$ 1,725,348	\$ 549,823
Receipts:									
Taxes	790,906	-	-	-	4,693,856	-	-	-	-
Licenses and permits	-	-	-	-	142,947	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,426,492	-	5,419	567,313	-
Charges for services	-	-	-	-	1,175,702	2,381	-	-	-
Fines and forfeits	-	-	-	-	87,747	-	-	-	-
Other receipts	-	194,643	185,348	1,794,024	554,602	2,192	11,000	132,736	-
Total receipts	790,906	194,643	185,348	1,794,024	9,081,346	4,573	16,419	700,049	-
Disbursements:									
Personal services	-	-	-	-	6,792,383	-	49,941	2,040	-
Supplies	-	-	-	-	188,253	4,000	18,325	-	-
Other services and charges	-	-	-	-	1,682,536	-	502,201	91,624	219,600
Debt service - principal and interest	-	-	-	-	-	-	-	-	140,928
Capital outlay	-	-	-	-	49,607	-	-	406,546	189,296
Other disbursements	781,796	196,427	178,957	1,759,742	-	-	25,000	758,400	-
Total disbursements	781,796	196,427	178,957	1,759,742	8,712,779	4,000	595,467	1,258,610	549,824
Excess (deficiency) of receipts over disbursements	9,110	(1,784)	6,391	34,282	368,567	573	(579,048)	(558,561)	(549,824)
Cash and investments - ending	\$ 791,406	\$ 3,641	\$ 106,892	\$ 328,222	\$ 3,508,082	\$ 3,656	\$ (1)	\$ 1,166,787	\$ (1)

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

	City / Town Court Costs	Clerk Records Perpetuation	Community Corrections Grant	Community Transiton Program	Prisoner Reimbursement	County Sales Disclosure	Cumulative Bridge	Cumulative Capital Development	County Drug Free Community
Cash and investments - beginning	\$ 38,753	\$ 19,169	\$ 54,848	\$ 23,051	\$ 13,031	\$ 10,997	\$ 922,914	\$ 950,807	\$ 15,523
Receipts:									
Taxes	-	-	-	-	-	-	378,727	360,379	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	741	-	-	-	-	29,106	27,692	-
Charges for services	-	-	-	-	-	2,985	155,250	-	-
Fines and forfeits	3,930	12,240	-	-	-	-	-	-	18,454
Other receipts	-	-	236,164	26,030	3,235	-	357,605	28,415	-
Total receipts	3,930	12,981	236,164	26,030	3,235	2,985	920,688	416,486	18,454
Disbursements:									
Personal services	-	-	212,377	8,660	-	-	-	47,423	-
Supplies	-	1,925	7,365	12	-	-	-	-	-
Other services and charges	-	1,384	32,852	15,959	-	186	753,116	260,450	15,523
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	2,500	2,548	-	-	-	84,492	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	3,309	255,094	27,179	-	186	753,116	392,365	15,523
Excess (deficiency) of receipts over disbursements	3,930	9,672	(18,930)	(1,149)	3,235	2,799	167,572	24,121	2,931
Cash and investments - ending	\$ 42,683	\$ 28,841	\$ 35,918	\$ 21,902	\$ 16,266	\$ 13,796	\$ 1,090,486	\$ 974,928	\$ 18,454

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

	Electronic Map Generation	Local Emergency Planning	Handgun Permit	General Drain Improvement	Health Department	County Identity Security	Levy Excess	Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 8,700	\$ 6,880	\$ 25,627	\$ 9,979	\$ 166,576	\$ 6,530	\$ 343	\$ 53,241	\$ 104,705
Receipts:									
Taxes	-	-	-	-	95,239	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	7,318	-	-	-	291,017
Charges for services	-	-	6,345	-	48,393	3,452	-	16,570	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	1,200	4,185	-	150,918	508	-	-	-	-
Total receipts	1,200	4,185	6,345	150,918	151,458	3,452	-	16,570	291,017
Disbursements:									
Personal services	-	-	-	-	175,692	-	-	15,398	-
Supplies	-	672	-	-	975	-	-	4,953	-
Other services and charges	-	92	12,614	-	6,548	132	-	669	218,519
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	208	-	-	-	-	-	-	-
Other disbursements	-	-	-	99,712	-	-	-	-	-
Total disbursements	-	972	12,614	99,712	183,215	132	-	21,020	218,519
Excess (deficiency) of receipts over disbursements	1,200	3,213	(6,269)	51,206	(31,757)	3,320	-	(4,450)	72,498
Cash and investments - ending	\$ 9,900	\$ 10,093	\$ 19,358	\$ 61,185	\$ 134,819	\$ 9,850	\$ 343	\$ 48,791	\$ 177,203

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

	Public Safety/County Unit	Major Moves	County Misdemeanant	Highway	Auditors Platbook	Rainy Day	Property Reassessment - 2015	Recorders Records Perpetuation	Public Defender Reimburse
Cash and investments - beginning	\$ 45,235	\$ 5,557	\$ 24,338	\$ 1,452,293	\$ 6,593	\$ 1,276,175	\$ 381,738	\$ 49,660	\$ 61,099
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	535,228	-	-	3,171,611	-	-	-	-	-
Charges for services	-	-	-	-	7,907	-	-	62,541	-
Fines and forfeits	-	-	-	-	-	-	-	-	74,590
Other receipts	112,615	-	19,163	134,777	-	126,669	-	-	-
Total receipts	647,843	-	19,163	3,306,388	7,907	126,669	-	62,541	74,590
Disbursements:									
Personal services	177,000	-	2,145	1,120,980	-	-	1,722	-	59,983
Supplies	268,471	-	8,983	1,151,580	500	493	601	51,300	-
Other services and charges	203,807	-	-	487,602	266	91,102	379,414	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	3,578	-	840,005	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	649,278	3,578	11,128	3,600,167	766	91,595	381,737	51,300	59,983
Excess (deficiency) of receipts over disbursements	(1,435)	(3,578)	8,035	(293,779)	7,141	35,074	(381,737)	11,241	14,607
Cash and investments - ending	\$ 43,800	\$ 1,979	\$ 32,373	\$ 1,158,514	\$ 13,734	\$ 1,311,249	\$ 1	\$ 60,901	\$ 75,706

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

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Health Department Trust	VIN Inspections	Children's Advocate Program	Elected Official Training	Statewide 911 Fund
Cash and investments - beginning	\$ 56,669	\$ 24,191	\$ 1,524	\$ 124,634	\$ 20,171	\$ 4,450	\$ 12,844	\$ 3,721	\$ 140,398
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	13,830	-	-	-	1,410	-	3,452	386,468
Fines and forfeits	-	-	-	-	-	-	752	-	-
Other receipts	37,515	-	48,258	88,741	9,198	-	28,352	-	125
Total receipts	37,515	13,830	48,258	88,741	9,198	1,410	29,104	3,452	386,593
Disbursements:									
Personal services	-	-	-	-	8,440	-	24,167	-	261,302
Supplies	-	-	-	-	-	-	606	-	1,743
Other services and charges	5,757	1,415	-	76,528	-	-	11,740	5,060	101,771
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	1,268	-	7,237
Other disbursements	18,426	-	49,780	37,560	-	-	-	-	-
Total disbursements	24,183	1,415	49,780	114,088	8,440	-	37,781	5,060	372,053
Excess (deficiency) of receipts over disbursements	13,332	12,415	(1,522)	(25,347)	758	1,410	(8,677)	(1,608)	14,540
Cash and investments - ending	\$ 70,001	\$ 36,606	\$ 2	\$ 99,287	\$ 20,929	\$ 5,860	\$ 4,167	\$ 2,113	\$ 154,938

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

	Probation Administrative Fee	Supplemental Adult Probation	Supplemental Juvenile Probation	County User Fee	Drains Revolving Loan	Ditch Maintenance	Criminal Justice Program Income	Donations	Cardinal Acquisition Fund
Cash and investments - beginning	\$ 16,570	\$ 25,992	\$ 1,534	\$ 66,204	\$ 300,000	\$ 1,368,158	\$ 10,937	\$ 16,276	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	269,182
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	46,711	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	9,270	32,434	897	28,962	-	-	1,705	-	-
Other receipts	-	24,994	-	236	-	650,575	-	-	676,501
Total receipts	9,270	57,428	897	75,909	-	650,575	1,705	-	945,683
Disbursements:									
Personal services	-	62,320	-	74,106	-	-	-	-	-
Supplies	-	-	-	5,035	-	-	-	-	-
Other services and charges	22,000	6,463	-	12,403	300,000	-	-	15,082	1,955
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	12	-
Other disbursements	-	60	-	-	-	623,366	-	-	-
Total disbursements	22,000	68,843	-	91,544	300,000	623,366	-	15,094	1,955
Excess (deficiency) of receipts over disbursements	(12,730)	(11,415)	897	(15,635)	(300,000)	27,209	1,705	(15,094)	943,728
Cash and investments - ending	\$ 3,840	\$ 14,577	\$ 2,431	\$ 50,569	\$ -	\$ 1,395,367	\$ 12,642	\$ 1,182	\$ 943,728

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

	Health Insurance	Payroll	Sheriff Retirement Withholding	Settlement Fund	Property Tax Replacement/LOIT	County 2016 LOIT Special Dist	Wheel Tax	Commercial Vehicle Excise Tax	Financial Institution Tax
Cash and investments - beginning	\$ 703,608	\$ -	\$ 6,321	\$ -	\$ 47,744	\$ 605,566	\$ 879	\$ -	\$ 9
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	2,206,490	5,805,476	29,293	26,747,460	-	-	841,162	146,780	90,765
Total receipts	2,206,490	5,805,476	29,293	26,747,460	-	-	841,162	146,780	90,765
Disbursements:									
Personal services	-	3,830,864	28,792	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	47,744	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	2,377,731	1,974,612	-	26,747,460	-	-	841,661	146,780	90,774
Total disbursements	2,377,731	5,805,476	28,792	26,747,460	47,744	-	841,661	146,780	90,774
Excess (deficiency) of receipts over disbursements	(171,241)	-	501	-	(47,744)	-	(499)	-	(9)
Cash and investments - ending	\$ 532,367	\$ -	\$ 6,822	\$ -	\$ -	\$ 605,566	\$ 380	\$ -	\$ -

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

	Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	State Sales Disclosure	Coroner Continuing Education	Interstate Compact Fee	Mortgage Fee	State S.V.O. Administrator
Cash and investments - beginning	\$ 6,110	\$ 2,607	\$ 1,530	\$ 260	\$ 275	\$ 206	\$ 125	\$ 375	\$ 6
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	5	2,315	2,985	2,248	-	1,953	237
Fines and forfeits	22,327	18,370	3,490	645	-	-	500	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>22,327</u>	<u>18,370</u>	<u>3,495</u>	<u>2,960</u>	<u>2,985</u>	<u>2,248</u>	<u>500</u>	<u>1,953</u>	<u>237</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	5	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	24,872	19,385	5,020	2,930	2,910	2,202	500	1,950	233
Total disbursements	<u>24,872</u>	<u>19,385</u>	<u>5,025</u>	<u>2,930</u>	<u>2,910</u>	<u>2,202</u>	<u>500</u>	<u>1,950</u>	<u>233</u>
Excess (deficiency) of receipts over disbursements	(2,545)	(1,015)	(1,530)	30	75	46	-	3	4
Cash and investments - ending	<u>\$ 3,565</u>	<u>\$ 1,592</u>	<u>\$ -</u>	<u>\$ 290</u>	<u>\$ 350</u>	<u>\$ 252</u>	<u>\$ 125</u>	<u>\$ 378</u>	<u>\$ 10</u>

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

	Child Restraint Fines	Education Plate Fee	Riverboat Revenue Sharing	Innkeepers Tax	93.563 Title IV-D Incentive	Prosecutors Incentive	Clerks Incentive	Windfarm Economic Development	EDP Renewables-Expense Pay
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,785	\$ 15,531	\$ 53,035	\$ 6,354	\$ 538,170	\$ 67,565
Receipts:									
Taxes	-	-	-	50,791	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	12,334	18,560	12,334	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	325	-	-	-	-	-	-	-	-
Other receipts	-	375	155,035	-	-	6,263	-	1,205,140	-
Total receipts	325	375	155,035	50,791	12,334	24,823	12,334	1,205,140	-
Disbursements:									
Personal services	-	-	-	-	16,958	8,320	-	-	-
Supplies	-	-	-	-	-	-	1,282	-	-
Other services and charges	-	375	-	51,358	-	1,142	4,704	523,107	23,056
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	275	-	155,035	-	6,263	-	-	-	-
Total disbursements	275	375	155,035	51,358	23,221	9,462	5,986	523,107	23,056
Excess (deficiency) of receipts over disbursements	50	-	-	(567)	(10,887)	15,361	6,348	682,033	(23,056)
Cash and investments - ending	\$ 50	\$ -	\$ -	\$ 2,218	\$ 4,644	\$ 68,396	\$ 12,702	\$ 1,220,203	\$ 44,509

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

	Prosecuting Attorney's Trust	Per Prop Audit Tax Collection	LIT Special Purpose	Jury Pay	Property Reassessment 2018	Courthouse Bond	Sheriff's Office Supply Fund	Landfill Host Fee	RAND CO Fly-In Breakfast
Cash and investments - beginning	\$ 231	\$ 2,660	\$ -	\$ 75	\$ -	\$ 109,741	\$ 43	\$ 399,773	\$ 6,881
Receipts:									
Taxes	-	-	-	-	-	532,699	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	992,665	-	-	38,253	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	5,462	113,142	90,242	-	275,340	545,928	-	278,505	2,217
Total receipts	5,462	113,142	1,082,907	-	275,340	1,116,880	-	278,505	2,217
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	218,000	75	-	1,225,000	43	220,027	1,471
Debt service - principal and interest	-	-	405,200	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	370
Other disbursements	5,462	44,500	-	-	-	-	-	-	-
Total disbursements	5,462	44,500	623,200	75	-	1,225,000	43	220,027	1,841
Excess (deficiency) of receipts over disbursements	-	68,642	459,707	(75)	275,340	(108,120)	(43)	58,478	376
Cash and investments - ending	\$ 231	\$ 71,302	\$ 459,707	\$ -	\$ 275,340	\$ 1,621	\$ -	\$ 458,251	\$ 7,257

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

	Community Corrections PI	County S.V.O. Administrator	Election Non Reverting	Sheriff Dept Training	County Wheel Tax	Dog Control Fund	Airport Rental Vehicle	Headwaters/Road Repair	Operation Pullover
Cash and investments - beginning	\$ 142,159	\$ 8,389	\$ 2,026	\$ 1,252	\$ 1,109,585	\$ 360	\$ 41	\$ 300,000	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	2,129	-	2,315	-	-	100	-	-
Fines and forfeits	122,985	-	-	-	-	-	-	-	-
Other receipts	30,000	-	-	-	691,202	-	-	-	26,807
Total receipts	152,985	2,129	-	2,315	691,202	-	100	-	26,807
Disbursements:									
Personal services	109,037	-	-	-	-	-	-	-	23,371
Supplies	2,004	-	-	-	-	-	-	-	-
Other services and charges	50,952	6,045	-	2,130	1,467,521	-	-	15,950	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	5,515	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	167,508	6,045	-	2,130	1,467,521	-	-	15,950	23,371
Excess (deficiency) of receipts over disbursements	(14,523)	(3,916)	-	185	(776,319)	-	100	(15,950)	3,436
Cash and investments - ending	\$ 127,636	\$ 4,473	\$ 2,026	\$ 1,437	\$ 333,266	\$ 360	\$ 141	\$ 284,050	\$ 3,436

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

	BPPE Late Filing Fee	LIT Property Tax Relief	LIT Certified Shares	LIT Public Safety	LIT Economic Development	Office of Comm & Rural Affairs	Airport Hangar Development	#20.106 Airport Runway	NextEra Drain/Roads Expense
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,711	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	118,946	-	84,623	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	1,025	2,165,443	4,235,397	1,058,849	1,082,907	-	-	1,113	25,000
Total receipts	1,025	2,165,443	4,235,397	1,058,849	1,082,907	118,946	-	85,736	25,000
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	118,946	-	83,421	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	2,084,173	4,235,397	1,058,849	1,070,700	-	-	-	-
Total disbursements	-	2,084,173	4,235,397	1,058,849	1,070,700	118,946	-	83,421	-
Excess (deficiency) of receipts over disbursements	1,025	81,270	-	-	12,207	-	-	2,315	25,000
Cash and investments - ending	\$ 1,025	\$ 81,270	\$ -	\$ -	\$ 12,207	\$ -	\$ -	\$ 10,026	\$ 25,000

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

	NextEra Windfarm Economic Dev	Preparedness/Ebola	2016 SHSP #97,073	2016 EMPG Comp Grant 97,042	Local Road & Bridge Mtc Grant	Winchester Motor Sports Grant	2018 SHSP Performance Grant	2018 EMPG Performance Grant	Sherif Department NonReverting
Cash and investments - beginning	\$ -	\$ 10,546	\$ 14,750	\$ 1,474	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	105,000	-	14,750	3,571	325,000	174,784	-	-	5,000
Total receipts	105,000	-	14,750	3,571	325,000	174,784	-	-	5,000
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	29,500	5,045	51,057	174,784	-	-	3,570
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	29,500	5,045	51,057	174,784	-	-	3,570
Excess (deficiency) of receipts over disbursements	105,000	-	(14,750)	(1,474)	273,943	-	-	-	1,430
Cash and investments - ending	\$ 105,000	\$ 10,546	\$ -	\$ -	\$ 273,943	\$ -	\$ -	\$ -	\$ 1,430

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

	E-911 Non-Reverting Donation	Sheriff Continuing Education	Convention and Visitors Bureau	DARE	Totals
Cash and investments - beginning	\$ -	\$ 5,090	\$ -	\$ 12	\$ 19,289,473
Receipts:					
Taxes	-	-	-	-	7,171,779
Licenses and permits	-	-	-	-	142,947
Intergovernmental receipts	-	-	-	-	8,386,363
Charges for services	-	1,400	-	-	1,902,373
Fines and forfeits	-	-	-	-	439,623
Other receipts	-	-	-	-	54,131,447
Total receipts	-	1,400	-	-	72,174,532
Disbursements:					
Personal services	-	-	-	-	13,113,421
Supplies	-	-	-	-	1,719,078
Other services and charges	-	-	-	-	9,861,398
Debt service - principal and interest	-	-	-	-	546,128
Capital outlay	-	-	-	-	1,593,182
Other disbursements	-	-	-	-	45,428,900
Total disbursements	-	-	-	-	72,262,107
Excess (deficiency) of receipts over disbursements	-	1,400	-	-	(87,575)
Cash and investments - ending	\$ -	\$ 6,490	\$ -	\$ 12	\$ 19,201,898

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	After Settlement Collections	Sheriff's Inmate Trust	Sheriff Commissary Fund	Clerk's Trust	General	Accident Report	CAGIT Certified Shares Fund	LIT - ECONOMIC DEVELOPMENT	Special CEDIT Legislation
Cash and investments - beginning	\$ 791,406	\$ 3,641	\$ 106,892	\$ 328,222	\$ 3,508,082	\$ 3,656	\$ (1)	\$ 1,166,787	\$ (1)
Receipts:									
Taxes	777,844	-	-	-	4,548,688	-	-	-	-
Licenses and permits	-	-	-	-	48,948	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,616,545	-	-	680,331	-
Charges for services	-	-	-	-	1,121,062	2,996	-	-	-
Fines and forfeits	-	-	-	-	71,221	-	-	-	-
Other receipts	-	206,398	170,040	1,970,859	409,349	2,072	-	81,046	-
Total receipts	777,844	206,398	170,040	1,970,859	8,815,813	5,068	-	761,377	-
Disbursements:									
Personal services	-	-	-	-	6,924,076	-	-	-	-
Supplies	-	-	-	-	171,626	3,947	-	-	-
Other services and charges	-	-	-	-	1,901,279	-	-	196,839	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	26,739	-	-	428,584	-
Other disbursements	790,906	204,968	203,720	1,666,526	-	-	-	318,120	-
Total disbursements	790,906	204,968	203,720	1,666,526	9,023,720	3,947	-	943,543	-
Excess (deficiency) of receipts over disbursements	(13,062)	1,430	(33,680)	304,333	(207,907)	1,121	-	(182,166)	-
Cash and investments - ending	\$ 778,344	\$ 5,071	\$ 73,212	\$ 632,555	\$ 3,300,175	\$ 4,777	\$ (1)	\$ 984,621	\$ (1)

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	City / Town Court Costs	Clerk Records Perpetuation	Community Corrections Grant	Community Transiton Program	Prisoner Reimbursement	County Sales Disclosure	Cumulative Bridge	Cumulative Capital Development	County Drug Free Community
Cash and investments - beginning	\$ 42,683	\$ 28,841	\$ 35,918	\$ 21,902	\$ 16,266	\$ 13,796	\$ 1,090,486	\$ 974,928	\$ 18,454
Receipts:									
Taxes	-	-	-	-	-	-	373,102	354,940	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	35	-	-	-	-	29,079	27,667	-
Charges for services	-	-	-	-	-	3,395	69,665	-	-
Fines and forfeits	3,577	13,373	-	-	-	-	-	-	16,134
Other receipts	-	-	228,852	10,450	3,050	-	-	9,302	-
Total receipts	3,577	13,408	228,852	10,450	3,050	3,395	471,846	391,909	16,134
Disbursements:									
Personal services	-	8,319	172,517	9,818	-	-	-	47,256	-
Supplies	-	2,955	7,696	-	-	-	-	-	-
Other services and charges	-	2,600	48,195	17,000	-	982	482,187	215,003	18,454
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	3,700	-	-	-	-	101,217	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	13,874	232,108	26,818	-	982	482,187	363,476	18,454
Excess (deficiency) of receipts over disbursements	3,577	(466)	(3,256)	(16,368)	3,050	2,413	(10,341)	28,433	(2,320)
Cash and investments - ending	\$ 46,260	\$ 28,375	\$ 32,662	\$ 5,534	\$ 19,316	\$ 16,209	\$ 1,080,145	\$ 1,003,361	\$ 16,134

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Electronic Map Generation	Local Emergency Planning	Handgun Permit	General Drain Improvement	Health Department	County Identity Security	Levy Excess	Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 9,900	\$ 10,093	\$ 19,358	\$ 61,185	\$ 134,819	\$ 9,850	\$ 343	\$ 48,791	\$ 177,203
Receipts:									
Taxes	-	-	-	-	93,776	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	7,311	-	-	-	397,156
Charges for services	-	-	7,420	-	50,405	4,776	-	33,139	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	1,200	3,939	-	284,668	77	-	-	-	-
Total receipts	1,200	3,939	7,420	284,668	151,569	4,776	-	33,139	397,156
Disbursements:									
Personal services	-	-	-	-	186,605	-	-	21,954	-
Supplies	-	-	-	-	850	-	-	5,879	-
Other services and charges	-	3,732	9,417	-	6,934	74	-	1,488	281,639
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	100,339	-	-	-	-	-
Total disbursements	-	3,732	9,417	100,339	194,389	74	-	29,321	281,639
Excess (deficiency) of receipts over disbursements	1,200	207	(1,997)	184,329	(42,820)	4,702	-	3,818	115,517
Cash and investments - ending	\$ 11,100	\$ 10,300	\$ 17,361	\$ 245,514	\$ 91,999	\$ 14,552	\$ 343	\$ 52,609	\$ 292,720

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Public Safety/County Unit	Major Moves	County Misdemeanant	Highway	Auditors Platbook	Rainy Day	Property Reassessment - 2015	Recorders Records Perpetuation	Public Defender Reimburse
Cash and investments - beginning	\$ 43,800	\$ 1,979	\$ 32,373	\$ 1,158,514	\$ 13,734	\$ 1,311,249	\$ 1	\$ 60,901	\$ 75,706
Receipts:									
Taxes	4,896	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	639,809	-	-	3,921,445	-	-	-	-	-
Charges for services	-	-	-	-	8,932	-	-	79,811	-
Fines and forfeits	-	-	-	-	-	-	-	-	65,427
Other receipts	50,237	-	18,783	163,968	-	67,990	-	368	-
Total receipts	694,942	-	18,783	4,085,413	8,932	67,990	-	80,179	65,427
Disbursements:									
Personal services	182,000	-	711	1,175,460	-	-	-	-	84,898
Supplies	284,350	-	-	1,740,945	788	665	-	78,656	-
Other services and charges	205,828	-	12,358	595,547	299	121,500	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	910,693	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	672,178	-	13,069	4,422,645	1,087	122,165	-	78,656	84,898
Excess (deficiency) of receipts over disbursements	22,764	-	5,714	(337,232)	7,845	(54,175)	-	1,523	(19,471)
Cash and investments - ending	\$ 66,564	\$ 1,979	\$ 38,087	\$ 821,282	\$ 21,579	\$ 1,257,074	\$ 1	\$ 62,424	\$ 56,235

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Health Department Trust	VIN Inspections	Children's Advocate Program	Elected Official Training	Statewide 911 Fund
Cash and investments - beginning	\$ 70,001	\$ 36,606	\$ 2	\$ 99,287	\$ 20,929	\$ 5,860	\$ 4,167	\$ 2,113	\$ 154,938
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	23,760	-	-	-	1,250	-	4,776	392,093
Fines and forfeits	-	-	-	-	-	-	800	-	-
Other receipts	42,201	-	37,725	197,111	18,396	-	40,625	-	-
Total receipts	42,201	23,760	37,725	197,111	18,396	1,250	41,425	4,776	392,093
Disbursements:									
Personal services	-	-	-	-	4,850	-	30,000	-	249,703
Supplies	-	-	-	-	-	-	20	-	2,255
Other services and charges	-	-	306	-	-	-	4,776	4,710	105,494
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	5,000	-	-	16,093
Other disbursements	27,900	-	37,419	82,766	-	-	-	-	-
Total disbursements	27,900	-	37,725	82,766	4,850	5,000	34,796	4,710	373,545
Excess (deficiency) of receipts over disbursements	14,301	23,760	-	114,345	13,546	(3,750)	6,629	66	18,548
Cash and investments - ending	\$ 84,302	\$ 60,366	\$ 2	\$ 213,632	\$ 34,475	\$ 2,110	\$ 10,796	\$ 2,179	\$ 173,486

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Probation Administrative Fee	Supplemental Adult Probation	Supplemental Juvenile Probation	County User Fee	Drains Revolving Loan	Ditch Maintenance	Criminal Justice Program Income	Donations	Cardinal Acquisition Fund
Cash and investments - beginning	\$ 3,840	\$ 14,577	\$ 2,431	\$ 50,569	\$ -	\$ 1,395,367	\$ 12,642	\$ 1,182	\$ 943,728
Receipts:									
Taxes	-	-	-	-	-	-	-	-	666,488
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	23,073	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	8,161	33,583	1,082	28,203	-	-	790	-	-
Other receipts	-	13,634	-	179	-	627,220	-	-	-
Total receipts	8,161	47,217	1,082	51,455	-	627,220	790	-	666,488
Disbursements:									
Personal services	-	37,478	-	30,915	-	-	-	-	-
Supplies	-	-	-	4,370	-	-	-	-	-
Other services and charges	8,183	2,442	2,999	18,435	-	-	-	-	1,190
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	454	-	-	-	-	-
Other disbursements	-	111	-	-	-	582,837	-	-	-
Total disbursements	8,183	40,031	2,999	54,174	-	582,837	-	-	1,190
Excess (deficiency) of receipts over disbursements	(22)	7,186	(1,917)	(2,719)	-	44,383	790	-	665,298
Cash and investments - ending	\$ 3,818	\$ 21,763	\$ 514	\$ 47,850	\$ -	\$ 1,439,750	\$ 13,432	\$ 1,182	\$ 1,609,026

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Health Insurance	Payroll	Sheriff Retirement Withholding	Settlement Fund	Property Tax Replacement/LOIT	County 2016 LOIT Special Dist	Wheel Tax	Commercial Vehicle Excise Tax	Financial Institution Tax
Cash and investments - beginning	\$ 532,367	\$ -	\$ 6,822	\$ -	\$ -	\$ 605,566	\$ 380	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	2,269,339	5,797,500	29,012	28,049,800	-	-	865,061	142,375	85,788
Total receipts	2,269,339	5,797,500	29,012	28,049,800	-	-	865,061	142,375	85,788
Disbursements:									
Personal services	-	3,870,833	29,236	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	2,358,236	1,926,667	-	28,049,800	-	-	864,797	142,375	85,788
Total disbursements	2,358,236	5,797,500	29,236	28,049,800	-	-	864,797	142,375	85,788
Excess (deficiency) of receipts over disbursements	(88,897)	-	(224)	-	-	-	264	-	-
Cash and investments - ending	\$ 443,470	\$ -	\$ 6,598	\$ -	\$ -	\$ 605,566	\$ 644	\$ -	\$ -

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	State Sales Disclosure	Coroner Continuing Education	Interstate Compact Fee	Mortgage Fee	State S.V.O. Administrator
Cash and investments - beginning	\$ 3,565	\$ 1,592	\$ -	\$ 290	\$ 350	\$ 252	\$ 125	\$ 378	\$ 10
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	2,260	3,395	2,428	-	1,983	347
Fines and forfeits	15,984	12,595	1,989	515	-	-	750	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	15,984	12,595	1,989	2,775	3,395	2,428	750	1,983	347
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	17,581	13,436	1,969	2,745	3,345	2,410	875	2,065	351
Total disbursements	17,581	13,436	1,969	2,745	3,345	2,410	875	2,065	351
Excess (deficiency) of receipts over disbursements	(1,597)	(841)	20	30	50	18	(125)	(82)	(4)
Cash and investments - ending	\$ 1,968	\$ 751	\$ 20	\$ 320	\$ 400	\$ 270	\$ -	\$ 296	\$ 6

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Child Restraint Fines	Education Plate Fee	Riverboat Revenue Sharing	Innkeepers Tax	93.563 Title IV-D Incentive	Prosecutors Incentive	Clerks Incentive	Windfarm Economic Development	EDP Renewables-Expense Pay
Cash and investments - beginning	\$ 50	\$ -	\$ -	\$ 2,218	\$ 4,644	\$ 68,396	\$ 12,702	\$ 1,220,203	\$ 44,509
Receipts:									
Taxes	-	-	-	43,316	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	11,613	17,475	11,613	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	325	-	-	-	-	-	-	-	-
Other receipts	-	375	155,035	-	8,319	12,067	-	444,340	-
Total receipts	325	375	155,035	43,316	19,932	29,542	11,613	444,340	-
Disbursements:									
Personal services	-	-	-	-	8,479	39,550	-	-	-
Supplies	-	-	-	-	-	-	217	-	-
Other services and charges	-	375	-	42,522	-	810	5,004	464,765	7,187
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	375	-	155,035	-	4,936	-	-	-	-
Total disbursements	375	375	155,035	42,522	13,415	40,360	5,221	464,765	7,187
Excess (deficiency) of receipts over disbursements	(50)	-	-	794	6,517	(10,818)	6,392	(20,425)	(7,187)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 3,012	\$ 11,161	\$ 57,578	\$ 19,094	\$ 1,199,778	\$ 37,322

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Prosecuting Attorney's Trust	Per Prop Audit Tax Collection	LIT Special Purpose	Jury Pay	Property Reassessment 2018	Courthouse Bond	Sheriff's Office Supply Fund	Landfill Host Fee	RAND CO Fly-In Breakfast
Cash and investments - beginning	\$ 231	\$ 71,302	\$ 459,707	\$ -	\$ 275,340	\$ 1,621	\$ -	\$ 458,251	\$ 7,257
Receipts:									
Taxes	-	-	-	-	-	563,295	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,209,343	-	-	40,794	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	2,991	138,658	-	-	121	622,000	-	288,710	2,086
Total receipts	2,991	138,658	1,209,343	-	121	1,226,089	-	288,710	2,086
Disbursements:									
Personal services	-	-	-	-	1,938	-	-	-	-
Supplies	-	-	-	-	399	-	-	-	-
Other services and charges	-	-	435,000	-	120,162	1,227,000	-	129,744	1,596
Debt service - principal and interest	-	-	622,350	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	2,991	144,600	-	-	-	-	-	-	-
Total disbursements	2,991	144,600	1,057,350	-	122,499	1,227,000	-	129,744	1,596
Excess (deficiency) of receipts over disbursements	-	(5,942)	151,993	-	(122,378)	(911)	-	158,966	490
Cash and investments - ending	\$ 231	\$ 65,360	\$ 611,700	\$ -	\$ 152,962	\$ 710	\$ -	\$ 617,217	\$ 7,747

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Community Corrections PI	County S.V.O. Administrator	Election Non Reverting	Sheriff Dept Training	County Wheel Tax	Dog Control Fund	Airport Rental Vehicle	Headwaters/Road Repair	Operation Pullover
Cash and investments - beginning	\$ 127,636	\$ 4,473	\$ 2,026	\$ 1,437	\$ 333,266	\$ 360	\$ 141	\$ 284,050	\$ 3,436
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	2,163	-	2,260	872,067	-	60	-	-
Fines and forfeits	124,211	-	-	-	-	-	-	-	-
Other receipts	47,009	-	-	-	706,632	-	-	-	13,856
Total receipts	171,220	2,163	-	2,260	1,578,699	-	60	-	13,856
Disbursements:									
Personal services	96,795	-	-	-	-	-	-	-	9,291
Supplies	1,519	-	-	-	-	-	-	-	-
Other services and charges	61,564	-	2,026	-	635,612	-	-	51,162	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	2,924	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	159,878	2,924	2,026	-	635,612	-	-	51,162	9,291
Excess (deficiency) of receipts over disbursements	11,342	(761)	(2,026)	2,260	943,087	-	60	(51,162)	4,565
Cash and investments - ending	\$ 138,978	\$ 3,712	\$ -	\$ 3,697	\$ 1,276,353	\$ 360	\$ 201	\$ 232,888	\$ 8,001

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	BPPE Late Filing Fee	LIT Property Tax Relief	LIT Certified Shares	LIT Public Safety	LIT Economic Development	Office of Comm & Rural Affairs	Airport Hangar Development	#20.106 Airport Runway	NextEra Drain/Roads Expense
Cash and investments - beginning	\$ 1,025	\$ 81,270	\$ -	\$ -	\$ 12,207	\$ -	\$ -	\$ 10,026	\$ 25,000
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	29,285	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	875	2,360,082	4,720,167	1,180,042	1,209,343	100,860	-	-	-
Total receipts	875	2,360,082	4,720,167	1,180,042	1,209,343	100,860	29,285	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	100,860	29,285	-	1,440
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	2,379,418	4,720,167	1,180,042	1,221,550	-	-	10,026	-
Total disbursements	-	2,379,418	4,720,167	1,180,042	1,221,550	100,860	29,285	10,026	1,440
Excess (deficiency) of receipts over disbursements	875	(19,336)	-	-	(12,207)	-	-	(10,026)	(1,440)
Cash and investments - ending	\$ 1,900	\$ 61,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,560

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	NextEra Windfarm Economic Dev	Preparedness/Ebola	2016 SHSP #97.073	2016 EMPG Comp Grant 97.042	Local Road & Bridge Mtc Grant	Winchester Motor Sports Grant	2018 SHSP Performance Grant	2018 EMPG Performance Grant	Sherif Department NonReverting
Cash and investments - beginning	\$ 105,000	\$ 10,546	\$ -	\$ -	\$ 273,943	\$ -	\$ -	\$ -	\$ 1,430
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	105,000	-	-	-	-	-	12,250	28,000	6,000
Total receipts	105,000	-	-	-	-	-	12,250	28,000	6,000
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	273,943	-	12,250	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	229	-	-	-	-	-	-	3,158
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	229	-	-	273,943	-	12,250	-	3,158
Excess (deficiency) of receipts over disbursements	105,000	(229)	-	-	(273,943)	-	-	28,000	2,842
Cash and investments - ending	\$ 210,000	\$ 10,317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,000	\$ 4,272

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	E-911 Non-Reverting Donation	Sheriff Continuing Education	Convention and Visitors Bureau	DARE	Totals
Cash and investments - beginning	\$ -	\$ 6,490	\$ 196,828	\$ 12	\$ 19,398,726
Receipts:					
Taxes	-	-	94,689	-	7,521,034
Licenses and permits	-	-	-	-	48,948
Intergovernmental receipts	-	-	-	-	9,662,574
Charges for services	-	1,437	-	-	2,691,880
Fines and forfeits	-	-	-	-	398,720
Other receipts	700	-	-	-	54,064,132
Total receipts	700	1,437	94,689	-	74,387,288
Disbursements:					
Personal services	-	-	-	-	13,222,682
Supplies	-	-	-	-	2,307,137
Other services and charges	-	-	-	-	7,872,197
Debt service - principal and interest	-	-	-	-	622,350
Capital outlay	-	-	-	-	1,498,791
Other disbursements	-	-	167,195	-	47,474,387
Total disbursements	-	-	167,195	-	72,997,544
Excess (deficiency) of receipts over disbursements	700	1,437	(72,506)	-	1,389,744
Cash and investments - ending	\$ 700	\$ 7,927	\$ 124,322	\$ 12	\$ 20,788,470

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RANDOLPH COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 74,762</u>	<u>\$ -</u>

RANDOLPH COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2018

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities:				
Randolph County Building Corporation	Courthouse 2016B	\$ 14,000	1/15/2012	1/1/2023
Randolph County Building Corporation	RCFFO Building	421,500	4/15/2004	7/15/2025
Randolph County Building Corporation	Courthouse 2016A	<u>1,226,000</u>	1/15/2012	1/15/2020
Total governmental activities		<u>1,661,500</u>		
Total of annual lease payments		<u>\$ 1,661,500</u>		

RANDOLPH COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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

	Ending Balance
Governmental activities:	
Land	\$ 558,028
Buildings	16,261,775
Improvements other than buildings	6,673,004
Machinery, equipment and vehicles	<u>8,715,925</u>
Total governmental activities	<u>32,208,732</u>
Total capital assets	<u>\$ 32,208,732</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/>.