

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

FINANCIAL STATEMENT AUDIT REPORT

OF

FULTON COUNTY, INDIANA

January 1, 2018 to December 31, 2018



**FILED**  
12/12/2019



## 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 Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	16-39
Schedule of Leases and Debt .....	40
Schedule of Capital Assets.....	41
Other Reports.....	42

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Christina Sriver	01-01-17 to 12-31-20
County Treasurer	Katherine L. Easterday	01-01-17 to 12-31-20
Clerk of the Circuit Court	Teresa M. Furnivall	01-01-15 to 12-31-22
President of the Board of County Commissioners	Bryan W. Lewis	01-01-18 to 12-31-19
President of the County Council	Phyl Olinger	01-01-18 to 12-31-19



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF FULTON COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of Fulton County (County), which comprises the financial position and results of operations for the year ended 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 year ended 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 year ended 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 Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

November 21, 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.

FULTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Treasurer's Trust	\$ 704,570	\$ 617,040	\$ 877,765	\$ 443,845
Jail Inmate Trust	6,788	368,477	369,016	6,249
Commissary	98,924	221,413	207,601	112,736
Clerk's Trust	243,806	2,058,918	2,090,858	211,866
County General	2,352,586	6,847,947	6,007,133	3,193,400
Accident Report	7,209	2,504	1,918	7,795
CAGIT County Certified Shares	-	600	600	-
EDIT County Share	925,064	532,028	975,581	481,511
City and Town Court Costs	1,159	7,527	8,686	-
Community Corrections	172,351	74,153	27,585	218,919
Community Transition Program	42,475	9,875	-	52,350
Congressional School Interest	55,704	839	877	55,666
Congressional School Principal	21,923	-	-	21,923
Convention Visitor & Tourism	29,515	37,068	23,054	43,529
Sales Disclosures-Co's Share	33,343	2,990	10	36,323
Cumulative Bridge	819,971	310,223	232,479	897,715
Cumulative Capital Development	702,578	391,254	358,318	735,514
Drug Free Community	54,284	26,557	34,212	46,629
Fulton County Redevelopment	170,538	50,055	179,236	41,357
Electronic Map Generation	4,500	-	4,500	-
Emergency Medical Services	353,454	40,898	356,069	38,283
Emergency Planning (LEPC)	16,674	4,281	2,742	18,213
Enhanced Access	12,489	6,542	3,299	15,732
Extradition & Sheriff's Assist	13,319	4,000	-	17,319
Firearms Training	37,906	8,390	9,372	36,924
General Drain/Improvement	637,862	491,826	855,716	273,972
Health	76,310	283,645	232,935	127,020
Identification Security Protec	31,262	3,005	-	34,267
Levy Excess	-	15,652	-	15,652
LOCAL HEALTH MAINTENANCE	237,952	37,376	73,536	201,792
Local Road & Street	203,024	366,145	339,836	229,333
Medical Care for Inmates	26,634	2,703	-	29,337
Misdemeanant	13,861	13,628	13,752	13,737
Motor Vehicle Highway	2,020,452	4,298,732	4,109,822	2,209,362
Park Nonreverting Operating	32,135	16,976	15,130	33,981
Plat Book	38,142	7,090	2,500	42,732
Rainy Day	430,364	6,399	37,393	399,370
Recorders Records Perpetuation	103,654	45,382	12,881	136,155
Riverboat	-	123,431	123,431	-
Sex & Violent Offender Admin	12,900	2,000	680	14,220
Supplem't Public Defender Serv	5,064	21,063	20,016	6,111
Surplus Tax	78,521	32,164	73,634	37,051
Surveyor's Corner Perpetuation	16,031	14,855	-	30,886
Tax Sale Fees	74,158	14,439	15,479	73,118
Tax Sale Redemption	-	87,053	76,057	10,996
Tax Sale Surplus	311,605	271,867	457,061	126,411
Local Health Dept Trust Acct	195,276	16,684	8,612	203,348
Guardian AD Litem (CASA)	-	15,119	15,119	-
Auditor's Ineligible Deduction	8,804	11,963	1,704	19,063
Statewide 911	322,147	326,999	516,467	132,679
Adult Administrative Fee	27	15,261	14,977	311
Juvenile Administrative	6,584	150	-	6,734
Alternative Dispute Resolution	10,512	3,426	2,849	11,089
Drainage Maintenance	2,506,078	495,054	656,088	2,345,044
EMS Capital Equipment Fund	58,401	-	-	58,401
Veterans Van Donations	4,888	74	-	4,962
Payroll	107,977	1,443,163	1,420,464	130,676
Sheriff Pension Holding	72,325	19,553	-	91,878
Settlement	-	22,962,180	22,962,180	-
Wheel Tax	4,603	128,400	131,494	1,509
Sur Tax	32,822	515,256	548,077	1
CVET Agency	-	121,986	121,986	-
Education Plate Fee	-	225	225	-
Financial Institution Tax	-	101,081	101,081	-
Infraction Judgement	2,937	40,307	40,745	2,499
Overweight Vehicle Fines	-	525	525	-
Special Death Benefit	165	2,630	2,650	145

FULTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Coroners Training & Cont Ed	248	1,874	1,863	259
Mortgage Recording Fees- State	285	1,585	1,615	255
DLGF Homestead Property Databa	120	1,199	12	1,307
Violent Crime Victims Compensa	36,388	-	-	36,388
Forest Restoration	12,586	-	12,586	-
Sales Disclosure-States Share	225	2,980	2,945	260
LIT - Public Safety	-	990,612	990,612	-
PCA_Private Collection Fees	5,773	610	475	5,908
Prosecutor IV -D ARRA Fund	177	-	177	-
93.563 Title IV-D Incentive	109,767	13,635	-	123,402
Prosecutor IV -D Incentive	166,418	20,471	6,574	180,315
Clerk's Regular Incentive	65,531	12,958	10,422	68,067
Clerk's ISETS	1,483	306,216	306,854	845
Sheriff Asset Seizure	4,413	68	4,431	50
FC Health & Wellness Grant	-	5,000	4,970	30
BPPE Late Filing	1,100	1,100	-	2,200
Transpo. Grant - PMTF State \$	-	119,168	119,168	-
Community Crossing Grant	189,394	-	189,394	-
ReAssessment	91,010	222,541	175,886	137,665
Adult Probation User Fee	4,966	69,616	54,310	20,272
Juvenile Probation Users	21,576	1,673	2,098	21,151
FCC Juvenile Project Income	156	274	-	430
Alcohol & Drug Svcs Prgrm Fee	49,095	46,915	38,703	57,307
Pretrial Diversion Program Fee	39,069	44,802	59,844	24,027
Continuing Education Fees	73,429	7,913	6,427	74,915
Co Sheriff's Continuing Ed Fee	17,404	2,677	6,587	13,494
Jury Pay Fund	27,076	4,731	4,753	27,054
FC COMMUNICATION TOWER MAINT	3,300	1,200	-	4,500
Debt Service Fund	82,689	651,632	606,915	127,406
GO 2016 Bond Proceeds	1,078,675	12,844	362,488	729,031
EDIT Bond 2016 Refund-Expenses	14,944	-	3,215	11,729
Rehabilitation of Inmates Fund	-	6,000	5,625	375
Co Comm Host Fee Receipt Fund	-	595,112	595,112	-
Drug Interdiction Program	35,802	11,815	1,835	45,782
Hazardous Substance	489,071	7,425	14,088	482,408
Clerk's Records Perpetuation	72,422	20,054	837	91,639
Commissioner Certificate Sale	-	21,495	15,272	6,223
County Elected Officials Train	6,825	3,005	555	9,275
Fulton Co Host	1,680,571	217,307	154,616	1,743,262
Cagit Special	70,277	267,236	-	337,513
2010 Edit Bond Construction Fu	922	14	-	936
County Fuel Fund	95,563	207,025	331,726	(29,138)
BPPE Local Service Fee	-	475	-	475
Local Income Tax PTRC	211,149	1,904,034	2,048,352	66,831
Fines & Forfeitures	586	15,074	13,435	2,225
LIT - Certified Shares	-	3,962,449	3,962,449	-
LIT-Public Safety-Co Share	764,033	666,192	1,260,730	169,495
LIT-Economic Development (EDIT)	-	794,280	794,280	-
Voter Reg Board Enhanced	1,810	-	-	1,810
US 31 Corridor Plan	105,053	-	3,000	102,053
EMA Performance Grant	-	26,908	26,908	-
P25 Upgrade& Replace Equipment	655	-	-	655
2016 Pre-Disaster Mitigation G	-	-	6,600	(6,600)
EMA Alliance of IN Conf. -2017	-	10,000	10,000	-
2018 Community Crossings Grant	-	421,071	421,071	-
2017 Operation Pull Over Grant	-	922	922	-
Transpo - 5311 Federal Grant \$	-	186,611	186,611	-
CDBG STATE & LOCAL GRANT REPAY	26,945	-	-	26,945
FCC Correct. Grant 17/18-Adult	22,031	42,730	59,822	4,939
FCC Correct. Grant 17/18-Juven	4,743	17,269	12,411	9,601
FCC Correct. Grant 18/19-Adult	-	71,067	75,233	(4,166)
FCC Correct. Grant 18/19-Juven	-	28,781	11,437	17,344
Totals	<u>\$ 20,250,362</u>	<u>\$ 56,047,691</u>	<u>\$ 57,762,264</u>	<u>\$ 18,535,789</u>

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

FULTON COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

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

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

FULTON 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.

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

FULTON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

FULTON 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.

FULTON 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.

FULTON 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. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash, for all but one fund this is a result of the funds being set up as reimbursable grant funds where the reimbursements were not received prior to December 31, 2018. For the County Fuel Fund, this is a result of the County not properly charging departments for fuel consumed.

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#### OTHER INFORMATION - UNAUDITED

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

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

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

	Treasurer's Trust	Jail Inmate Trust	Commissary	Clerk's Trust	County General
Cash and investments - beginning	\$ 704,570	\$ 6,788	\$ 98,924	\$ 243,806	\$ 2,352,586
Receipts:					
Taxes	617,040	-	-	-	5,818,426
Licenses and permits	-	-	-	-	36,078
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	408,956
Fines and forfeits	-	-	-	2,058,918	145,095
Other receipts	-	368,477	221,413	-	439,392
Total receipts	617,040	368,477	221,413	2,058,918	6,847,947
Disbursements:					
Personal services	-	-	-	-	3,180,302
Supplies	-	369,016	207,601	-	81,083
Other services and charges	-	-	-	-	2,561,769
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	183,233
Other disbursements	877,765	-	-	2,090,858	746
Total disbursements	877,765	369,016	207,601	2,090,858	6,007,133
Excess (deficiency) of receipts over disbursements	(260,725)	(539)	13,812	(31,940)	840,814
Cash and investments - ending	\$ 443,845	\$ 6,249	\$ 112,736	\$ 211,866	\$ 3,193,400

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

	Accident Report	CAGIT County Certified Shares	EDIT County Share	City and Town Court Costs	Community Corrections
Cash and investments - beginning	\$ 7,209	\$ -	\$ 925,064	\$ 1,159	\$ 172,351
Receipts:					
Taxes	-	-	521,647	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	2,504	-	-	-	-
Fines and forfeits	-	-	-	7,527	74,153
Other receipts	-	600	10,381	-	-
Total receipts	2,504	600	532,028	7,527	74,153
Disbursements:					
Personal services	1,918	-	667,269	-	13,547
Supplies	-	-	22,701	-	756
Other services and charges	-	-	285,611	-	13,211
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	71
Other disbursements	-	600	-	8,686	-
Total disbursements	1,918	600	975,581	8,686	27,585
Excess (deficiency) of receipts over disbursements	586	-	(443,553)	(1,159)	46,568
Cash and investments - ending	\$ 7,795	\$ -	\$ 481,511	\$ -	\$ 218,919

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

	Community Transition Program	Congressional School Interest	Congressional School Principal	Convention Visitor & Tourism	Sales Disclosures-Co's Share
Cash and investments - beginning	\$ 42,475	\$ 55,704	\$ 21,923	\$ 29,515	\$ 33,343
Receipts:					
Taxes	-	-	-	37,068	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	2,980
Fines and forfeits	9,875	-	-	-	-
Other receipts	-	839	-	-	10
Total receipts	<u>9,875</u>	<u>839</u>	<u>-</u>	<u>37,068</u>	<u>2,990</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	5,995	-
Other services and charges	-	-	-	17,059	10
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	877	-	-	-
Total disbursements	<u>-</u>	<u>877</u>	<u>-</u>	<u>23,054</u>	<u>10</u>
Excess (deficiency) of receipts over disbursements	<u>9,875</u>	<u>(38)</u>	<u>-</u>	<u>14,014</u>	<u>2,980</u>
Cash and investments - ending	<u>\$ 52,350</u>	<u>\$ 55,666</u>	<u>\$ 21,923</u>	<u>\$ 43,529</u>	<u>\$ 36,323</u>

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

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Fulton County Redevelopment	Electronic Map Generation
Cash and investments - beginning	\$ 819,971	\$ 702,578	\$ 54,284	\$ 170,538	\$ 4,500
Receipts:					
Taxes	261,678	378,703	-	50,055	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	48,545	-	-	-	-
Charges for services	-	-	26,557	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	12,551	-	-	-
Total receipts	<u>310,223</u>	<u>391,254</u>	<u>26,557</u>	<u>50,055</u>	<u>-</u>
Disbursements:					
Personal services	-	-	34,212	-	-
Supplies	-	-	-	-	-
Other services and charges	232,479	68,866	-	179,236	4,500
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	289,452	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>232,479</u>	<u>358,318</u>	<u>34,212</u>	<u>179,236</u>	<u>4,500</u>
Excess (deficiency) of receipts over disbursements	<u>77,744</u>	<u>32,936</u>	<u>(7,655)</u>	<u>(129,181)</u>	<u>(4,500)</u>
Cash and investments - ending	<u>\$ 897,715</u>	<u>\$ 735,514</u>	<u>\$ 46,629</u>	<u>\$ 41,357</u>	<u>\$ -</u>

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

	Emergency Medical Services	Emergency Planning (LEPC)	Enhanced Access	Extradition & Sheriff's Assist	Firearms Training
Cash and investments - beginning	\$ 353,454	\$ 16,674	\$ 12,489	\$ 13,319	\$ 37,906
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	8,390
Intergovernmental receipts	-	4,281	-	-	-
Charges for services	19	-	6,542	4,000	-
Fines and forfeits	-	-	-	-	-
Other receipts	40,879	-	-	-	-
Total receipts	40,898	4,281	6,542	4,000	8,390
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	356,069	2,742	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	9,372
Other disbursements	-	-	3,299	-	-
Total disbursements	356,069	2,742	3,299	-	9,372
Excess (deficiency) of receipts over disbursements	(315,171)	1,539	3,243	4,000	(982)
Cash and investments - ending	\$ 38,283	\$ 18,213	\$ 15,732	\$ 17,319	\$ 36,924

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

	General Drain/Improvement	Health	Identification Security Protec	Levy Excess	LOCAL HEALTH MAINTENANCE
Cash and investments - beginning	\$ 637,862	\$ 76,310	\$ 31,262	\$ -	\$ 237,952
Receipts:					
Taxes	188,834	252,580	-	15,652	-
Licenses and permits	-	14,991	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	231,375	16,074	3,005	-	4,237
Fines and forfeits	-	-	-	-	-
Other receipts	71,617	-	-	-	33,139
Total receipts	<u>491,826</u>	<u>283,645</u>	<u>3,005</u>	<u>15,652</u>	<u>37,376</u>
Disbursements:					
Personal services	-	219,260	-	-	66,723
Supplies	-	3,974	-	-	6,313
Other services and charges	-	9,701	-	-	500
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	855,716	-	-	-	-
Total disbursements	<u>855,716</u>	<u>232,935</u>	<u>-</u>	<u>-</u>	<u>73,536</u>
Excess (deficiency) of receipts over disbursements	<u>(363,890)</u>	<u>50,710</u>	<u>3,005</u>	<u>15,652</u>	<u>(36,160)</u>
Cash and investments - ending	<u>\$ 273,972</u>	<u>\$ 127,020</u>	<u>\$ 34,267</u>	<u>\$ 15,652</u>	<u>\$ 201,792</u>

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

	Local Road & Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Operating
Cash and investments - beginning	\$ 203,024	\$ 26,634	\$ 13,861	\$ 2,020,452	\$ 32,135
Receipts:					
Taxes	366,145	-	-	4,127,666	-
Licenses and permits	-	-	-	1,050	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	2,703	13,628	126,282	9,309
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	43,734	7,667
Total receipts	<u>366,145</u>	<u>2,703</u>	<u>13,628</u>	<u>4,298,732</u>	<u>16,976</u>
Disbursements:					
Personal services	-	-	-	1,088,318	-
Supplies	320,836	-	-	2,583,619	4,750
Other services and charges	-	-	13,752	350,093	10,380
Debt service - principal and interest	-	-	-	-	-
Capital outlay	19,000	-	-	87,792	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>339,836</u>	<u>-</u>	<u>13,752</u>	<u>4,109,822</u>	<u>15,130</u>
Excess (deficiency) of receipts over disbursements	<u>26,309</u>	<u>2,703</u>	<u>(124)</u>	<u>188,910</u>	<u>1,846</u>
Cash and investments - ending	<u>\$ 229,333</u>	<u>\$ 29,337</u>	<u>\$ 13,737</u>	<u>\$ 2,209,362</u>	<u>\$ 33,981</u>

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

	Plat Book	Rainy Day	Recorders Records Perpetuation	Riverboat	Sex & Violent Offender Admin	Supplem't Public Defender Serv
Cash and investments - beginning	\$ 38,142	\$ 430,364	\$ 103,654	\$ -	\$ 12,900	\$ 5,064
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	123,431	-	-
Charges for services	7,090	-	43,642	-	2,000	21,063
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	6,399	1,740	-	-	-
Total receipts	7,090	6,399	45,382	123,431	2,000	21,063
Disbursements:						
Personal services	-	16,443	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,500	-	12,881	-	-	20,016
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	20,950	-	-	477	-
Other disbursements	-	-	-	123,431	203	-
Total disbursements	2,500	37,393	12,881	123,431	680	20,016
Excess (deficiency) of receipts over disbursements	4,590	(30,994)	32,501	-	1,320	1,047
Cash and investments - ending	\$ 42,732	\$ 399,370	\$ 136,155	\$ -	\$ 14,220	\$ 6,111

FULTON 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 Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Acct
Cash and investments - beginning	\$ 78,521	\$ 16,031	\$ 74,158	\$ -	\$ 311,605	\$ 195,276
Receipts:						
Taxes	32,164	-	13,291	-	271,867	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	14,855	23	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,125	87,053	-	16,684
Total receipts	32,164	14,855	14,439	87,053	271,867	16,684
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	1,783
Other services and charges	-	-	5,955	76,057	441,520	6,829
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	73,634	-	9,524	-	15,541	-
Total disbursements	73,634	-	15,479	76,057	457,061	8,612
Excess (deficiency) of receipts over disbursements	(41,470)	14,855	(1,040)	10,996	(185,194)	8,072
Cash and investments - ending	\$ 37,051	\$ 30,886	\$ 73,118	\$ 10,996	\$ 126,411	\$ 203,348

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

	Guardian AD Litem (CASA)	Auditor's Ineligible Deduction	Statewide 911	Adult Administrative Fee	Juvenile Administrative
Cash and investments - beginning	\$ -	\$ 8,804	\$ 322,147	\$ 27	\$ 6,584
Receipts:					
Taxes	-	11,963	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	15,119	-	-	-	-
Charges for services	-	-	323,399	-	-
Fines and forfeits	-	-	-	15,261	150
Other receipts	-	-	3,600	-	-
Total receipts	15,119	11,963	326,999	15,261	150
Disbursements:					
Personal services	15,119	-	169,081	14,977	-
Supplies	-	-	-	-	-
Other services and charges	-	-	81,540	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	1,704	265,846	-	-
Other disbursements	-	-	-	-	-
Total disbursements	15,119	1,704	516,467	14,977	-
Excess (deficiency) of receipts over disbursements	-	10,259	(189,468)	284	150
Cash and investments - ending	\$ -	\$ 19,063	\$ 132,679	\$ 311	\$ 6,734

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

	Alternative Dispute Resolution	Drainage Maintenance	EMS Capital Equipment Fund	Veterans Van Donations	Payroll
Cash and investments - beginning	\$ 10,512	\$ 2,506,078	\$ 58,401	\$ 4,888	\$ 107,977
Receipts:					
Taxes	-	355,302	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	2,353	-	-	-
Fines and forfeits	3,426	-	-	-	-
Other receipts	-	137,399	-	74	1,443,163
Total receipts	3,426	495,054	-	74	1,443,163
Disbursements:					
Personal services	-	-	-	-	1,411,821
Supplies	-	-	-	-	-
Other services and charges	2,849	-	-	-	8,643
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	656,088	-	-	-
Total disbursements	2,849	656,088	-	-	1,420,464
Excess (deficiency) of receipts over disbursements	577	(161,034)	-	74	22,699
Cash and investments - ending	\$ 11,089	\$ 2,345,044	\$ 58,401	\$ 4,962	\$ 130,676

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

	Sheriff Pension Holding	Settlement	Wheel Tax	Sur Tax	CVET Agency
Cash and investments - beginning	\$ 72,325	\$ -	\$ 4,603	\$ 32,822	\$ -
Receipts:					
Taxes	-	22,962,180	128,400	515,256	121,986
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	19,553	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>19,553</u>	<u>22,962,180</u>	<u>128,400</u>	<u>515,256</u>	<u>121,986</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	42,348	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	22,919,832	131,494	548,077	121,986
Total disbursements	<u>-</u>	<u>22,962,180</u>	<u>131,494</u>	<u>548,077</u>	<u>121,986</u>
Excess (deficiency) of receipts over disbursements	<u>19,553</u>	<u>-</u>	<u>(3,094)</u>	<u>(32,821)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 91,878</u>	<u>\$ -</u>	<u>\$ 1,509</u>	<u>\$ 1</u>	<u>\$ -</u>

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

	Education Plate Fee	Financial Institution Tax	Infraction Judgement	Overweight Vehicle Fines	Special Death Benefit	Coroners Training & Cont Ed
Cash and investments - beginning	\$ -	\$ -	\$ 2,937	\$ -	\$ 165	\$ 248
Receipts:						
Taxes	-	101,081	-	-	-	-
Licenses and permits	225	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	1,874
Fines and forfeits	-	-	40,307	525	2,630	-
Other receipts	-	-	-	-	-	-
Total receipts	225	101,081	40,307	525	2,630	1,874
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	225	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	101,081	40,745	525	2,650	1,863
Total disbursements	225	101,081	40,745	525	2,650	1,863
Excess (deficiency) of receipts over disbursements	-	-	(438)	-	(20)	11
Cash and investments - ending	\$ -	\$ -	\$ 2,499	\$ -	\$ 145	\$ 259

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

	Mortgage Recording Fees- State	DLGF Homestead Property Databa	Violent Crime Victims Compensa	Forest Restoration	Sales Disclosure-States Share	LIT - Public Safety
Cash and investments - beginning	\$ 285	\$ 120	\$ 36,388	\$ 12,586	\$ 225	\$ -
Receipts:						
Taxes	-	1,199	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	990,612
Charges for services	1,585	-	-	-	2,980	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	1,585	1,199	-	-	2,980	990,612
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	10	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,615	12	-	12,586	2,935	990,612
Total disbursements	1,615	12	-	12,586	2,945	990,612
Excess (deficiency) of receipts over disbursements	(30)	1,187	-	(12,586)	35	-
Cash and investments - ending	\$ 255	\$ 1,307	\$ 36,388	\$ -	\$ 260	\$ -

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

	PCA_Private Collection Fees	Prosecutor IV -D ARRA Fund	93.563 Title IV-D Incentive	Prosecutor IV -D Incentive	Clerk's Regular Incentive	Clerk's ISETS
Cash and investments - beginning	\$ 5,773	\$ 177	\$ 109,767	\$ 166,418	\$ 65,531	\$ 1,483
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	610	-	12,097	18,200	12,097	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,538	2,271	861	306,216
Total receipts	610	-	13,635	20,471	12,958	306,216
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	175	-	1,392	-	-
Other services and charges	254	-	-	599	10,422	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	221	2	-	4,583	-	306,854
Total disbursements	475	177	-	6,574	10,422	306,854
Excess (deficiency) of receipts over disbursements	135	(177)	13,635	13,897	2,536	(638)
Cash and investments - ending	\$ 5,908	\$ -	\$ 123,402	\$ 180,315	\$ 68,067	\$ 845

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

	Sheriff Asset Seizure	FC Health & Wellness Grant	BPPE Late Filing	Transpo. Grant - PMTF State \$	Community Crossing Grant	ReAssessment
Cash and investments - beginning	\$ 4,413	\$ -	\$ 1,100	\$ -	\$ 189,394	\$ 91,010
Receipts:						
Taxes	-	-	1,100	-	-	221,814
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	5,000	-	119,168	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	68	-	-	-	-	727
Total receipts	68	5,000	1,100	119,168	-	222,541
Disbursements:						
Personal services	-	-	-	-	-	45,056
Supplies	-	-	-	-	32,532	6,577
Other services and charges	-	-	-	-	-	124,253
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	4,970	-	-	-	-
Other disbursements	4,431	-	-	119,168	156,862	-
Total disbursements	4,431	4,970	-	119,168	189,394	175,886
Excess (deficiency) of receipts over disbursements	(4,363)	30	1,100	-	(189,394)	46,655
Cash and investments - ending	\$ 50	\$ 30	\$ 2,200	\$ -	\$ -	\$ 137,665

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

	Adult Probation User Fee	Juvenile Probation Users	FCC Juvenile Project Income	Alcohol & Drug Svcs Prgm Fee	Pretrial Diversion Program Fee	Continuing Education Fees
Cash and investments - beginning	\$ 4,966	\$ 21,576	\$ 156	\$ 49,095	\$ 39,069	\$ 73,429
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	117	-
Fines and forfeits	69,616	1,673	274	46,915	44,685	7,913
Other receipts	-	-	-	-	-	-
Total receipts	69,616	1,673	274	46,915	44,802	7,913
Disbursements:						
Personal services	49,292	-	-	35,544	44,330	-
Supplies	-	-	-	-	4,185	-
Other services and charges	5,018	2,098	-	3,159	6,721	3,750
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	4,608	-
Other disbursements	-	-	-	-	-	2,677
Total disbursements	54,310	2,098	-	38,703	59,844	6,427
Excess (deficiency) of receipts over disbursements	15,306	(425)	274	8,212	(15,042)	1,486
Cash and investments - ending	\$ 20,272	\$ 21,151	\$ 430	\$ 57,307	\$ 24,027	\$ 74,915

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

	Co Sheriff's Continuing Ed Fee	Jury Pay Fund	FC COMMUNICATION TOWER MAINT	Debt Service Fund	GO 2016 Bond Proceeds	EDIT Bond 2016 Refund-Expenses
Cash and investments - beginning	\$ 17,404	\$ 27,076	\$ 3,300	\$ 82,689	\$ 1,078,675	\$ 14,944
Receipts:						
Taxes	-	-	-	651,632	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	1,200	-	-	-
Fines and forfeits	2,677	4,548	-	-	-	-
Other receipts	-	183	-	-	12,844	-
Total receipts	<u>2,677</u>	<u>4,731</u>	<u>1,200</u>	<u>651,632</u>	<u>12,844</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	6,587	4,753	-	14,265	7,950	3,215
Debt service - principal and interest	-	-	-	592,650	-	-
Capital outlay	-	-	-	-	354,538	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>6,587</u>	<u>4,753</u>	<u>-</u>	<u>606,915</u>	<u>362,488</u>	<u>3,215</u>
Excess (deficiency) of receipts over disbursements	<u>(3,910)</u>	<u>(22)</u>	<u>1,200</u>	<u>44,717</u>	<u>(349,644)</u>	<u>(3,215)</u>
Cash and investments - ending	<u>\$ 13,494</u>	<u>\$ 27,054</u>	<u>\$ 4,500</u>	<u>\$ 127,406</u>	<u>\$ 729,031</u>	<u>\$ 11,729</u>

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

	Rehabilitation of Inmates Fund	Co Comm Host Fee Receipt Fund	Drug Interdiction Program	Hazardous Substance	Clerk's Records Perpetuation	Commissioner Certificate Sale
Cash and investments - beginning	\$ -	\$ -	\$ 35,802	\$ 489,071	\$ 72,422	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	595,112	-	-	20,054	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,000	-	11,815	7,425	-	21,495
Total receipts	6,000	595,112	11,815	7,425	20,054	21,495
Disbursements:						
Personal services	-	-	834	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	5,625	595,112	-	14,088	-	15,272
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,001	-	-	-
Other disbursements	-	-	-	-	837	-
Total disbursements	5,625	595,112	1,835	14,088	837	15,272
Excess (deficiency) of receipts over disbursements	375	-	9,980	(6,663)	19,217	6,223
Cash and investments - ending	\$ 375	\$ -	\$ 45,782	\$ 482,408	\$ 91,639	\$ 6,223

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

	County Elected Officials Train	Fulton Co Host	Cagit Special	2010 Edit Bond Construction Fu	County Fuel Fund	BPPE Local Service Fee
Cash and investments - beginning	\$ 6,825	\$ 1,680,571	\$ 70,277	\$ 922	\$ 95,563	\$ -
Receipts:						
Taxes	-	-	-	-	-	475
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	3,005	192,084	267,236	-	207,025	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	25,223	-	14	-	-
Total receipts	3,005	217,307	267,236	14	207,025	475
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	331,726	-
Other services and charges	555	-	-	-	-	-
Debt service - principal and interest	-	154,616	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	555	154,616	-	-	331,726	-
Excess (deficiency) of receipts over disbursements	2,450	62,691	267,236	14	(124,701)	475
Cash and investments - ending	\$ 9,275	\$ 1,743,262	\$ 337,513	\$ 936	\$ (29,138)	\$ 475

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

	Local Income Tax PTRC	Fines & Forfeitures	LIT - Certified Shares	LIT-Public Safety-Co Share	LIT-Economic Development (EDIT)
Cash and investments - beginning	\$ 211,149	\$ 586	\$ -	\$ 764,033	\$ -
Receipts:					
Taxes	1,904,034	-	3,962,449	-	794,280
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	666,192	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	15,074	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>1,904,034</u>	<u>15,074</u>	<u>3,962,449</u>	<u>666,192</u>	<u>794,280</u>
Disbursements:					
Personal services	-	-	-	1,033,456	-
Supplies	-	-	-	145,199	-
Other services and charges	-	-	-	52,390	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	29,685	-
Other disbursements	<u>2,048,352</u>	<u>13,435</u>	<u>3,962,449</u>	<u>-</u>	<u>794,280</u>
Total disbursements	<u>2,048,352</u>	<u>13,435</u>	<u>3,962,449</u>	<u>1,260,730</u>	<u>794,280</u>
Excess (deficiency) of receipts over disbursements	<u>(144,318)</u>	<u>1,639</u>	<u>-</u>	<u>(594,538)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 66,831</u>	<u>\$ 2,225</u>	<u>\$ -</u>	<u>\$ 169,495</u>	<u>\$ -</u>

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

	Voter Reg Board Enhanced	US 31 Corridor Plan	EMA Performance Grant	P25 Upgrade& Replace Equipment	2016 Pre-Disaster Mitigation G
Cash and investments - beginning	\$ 1,810	\$ 105,053	\$ -	\$ 655	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	26,908	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	26,908	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	3,000	26,908	-	6,600
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	3,000	26,908	-	6,600
Excess (deficiency) of receipts over disbursements	-	(3,000)	-	-	(6,600)
Cash and investments - ending	\$ 1,810	\$ 102,053	\$ -	\$ 655	\$ (6,600)

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

	EMA Alliance of IN Conf. -2017	2018 Community Crossings Grant	2017 Operation Pull Over Grant	Transpo - 5311 Federal Grant \$	CDBG STATE & LOCAL GRANT REPAY
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 26,945
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	10,000	421,071	922	186,611	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	10,000	421,071	922	186,611	-
Disbursements:					
Personal services	-	-	922	-	-
Supplies	-	-	-	-	-
Other services and charges	10,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	421,071	-	-	-
Other disbursements	-	-	-	186,611	-
Total disbursements	10,000	421,071	922	186,611	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 26,945

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

	FCC Correct. Grant 17/18-Adult	FCC Correct. Grant 17/18-Juven	FCC Correct. Grant 18/19-Adult	FCC Correct. Grant 18/19-Juven	Totals
Cash and investments - beginning	\$ 22,031	\$ 4,743	\$ -	\$ -	\$ 20,250,362
Receipts:					
Taxes	-	-	-	-	44,685,967
Licenses and permits	-	-	-	-	60,734
Intergovernmental receipts	42,640	17,269	71,067	28,781	2,777,617
Charges for services	90	-	-	-	2,627,515
Fines and forfeits	-	-	-	-	2,551,242
Other receipts	-	-	-	-	3,344,616
Total receipts	<u>42,730</u>	<u>17,269</u>	<u>71,067</u>	<u>28,781</u>	<u>56,047,691</u>
Disbursements:					
Personal services	48,836	1,423	51,850	-	8,210,533
Supplies	2,634	1,000	-	124	4,133,971
Other services and charges	8,352	9,988	23,383	11,313	5,782,981
Debt service - principal and interest	-	-	-	-	747,266
Capital outlay	-	-	-	-	1,693,770
Other disbursements	-	-	-	-	37,193,743
Total disbursements	<u>59,822</u>	<u>12,411</u>	<u>75,233</u>	<u>11,437</u>	<u>57,762,264</u>
Excess (deficiency) of receipts over disbursements	<u>(17,092)</u>	<u>4,858</u>	<u>(4,166)</u>	<u>17,344</u>	<u>(1,714,573)</u>
Cash and investments - ending	<u>\$ 4,939</u>	<u>\$ 9,601</u>	<u>\$ (4,166)</u>	<u>\$ 17,344</u>	<u>\$ 18,535,789</u>

FULTON COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Community State Bank	Highway Trucks	\$ 154,616	04/20/2015	06/15/2019
Republic First National	Spillman Contract	139,492	06/01/2018	12/01/2020
Republic First National	Caterpillar Asphalt Paver	43,934	02/28/2017	01/15/2024
Republic First National	Caterpillar Pneumatic Roller	12,957	02/28/2017	01/15/2023
Community State Bank	Radios Lease	<u>81,962</u>	12/15/2016	12/15/2018
Total of annual lease payments		<u>\$ 432,961</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	2016 GO Bond	\$ 1,970,000	\$ 586,150
Revenue bonds	EDIT Bond	<u>1,210,000</u>	<u>173,814</u>
Totals		<u>\$ 3,180,000</u>	<u>\$ 759,964</u>

FULTON 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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 538,100
Infrastructure	634,667,002
Buildings	3,044,400
Improvements other than buildings	25,887
Machinery, equipment, and vehicles	16,446,467
Books and other	<u>27,985</u>
Total capital assets	<u>\$ 654,749,841</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/>.