

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

FINANCIAL STATEMENT AUDIT REPORT

OF

FULTON COUNTY, INDIANA

January 1, 2021 to December 31, 2021



**FILED**  
07/15/2022



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Christina Sriver	01-01-21 to 12-31-22
County Treasurer	Katherine L. Adamson	01-01-21 to 12-31-22
Clerk of the Circuit Court	Teresa M. Furnivall Dawn Ziemek	01-01-21 to 06-30-22 07-01-22 to 12-31-22
President of the Board of County Commissioners	Bryan W. Lewis	01-01-21 to 12-31-22
President of the County Council	Phyl Olinger	01-01-21 to 12-31-22



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF FULTON COUNTY, INDIANA

### **Report on the Audit of the Financial Statement**

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of Fulton County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

#### ***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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

#### ***Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

#### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Matter Giving Rise to 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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of the 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 the financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises 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, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE  
Deputy State Examiner

June 30, 2022

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## 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, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
After Settlement Collections	\$ 562,434	\$ 692,059	\$ 562,434	\$ 692,059
Sheriff's Inmate Trust	6,062	346,475	347,973	4,564
Jail Commissary	112,008	209,410	237,806	83,612
Sheriff Asset Seizure	50	-	6	44
Clerk's Trust	140,420	2,270,637	2,253,545	157,512
County General	4,201,810	7,424,879	6,984,790	4,641,899
Accident Report Account	7,189	2,264	-	9,453
EDIT County Share	250,043	623,803	447,989	425,857
City and Town Court Costs	12,686	6,323	-	19,009
Clerk's Records Perpetuation	68,707	16,011	11,275	73,443
Community Corrections	185,356	139,150	141,743	182,763
Community Transition Program	72,575	15,600	-	88,175
Convention Visitor & Tourism	43,462	45,023	46,775	41,710
Sales Disclosures-Co's Share	36,926	4,890	2,980	38,836
Cumulative Bridge	780,639	257,946	199,971	838,614
Cumulative Capital Development	413,998	362,031	311,973	464,056
Drug Free Community	32,113	20,312	28,277	24,148
Fulton County Redevelopment	-	86,819	44,846	41,973
Electronic Map Generation	125	125	-	250
Emergency Medical Services	39,758	746	-	40,504
LEPC	24,071	3,821	2,669	25,223
Enhanced Access	11,811	8,302	3,428	16,685
Extradition & Sheriff's Assist	18,856	-	-	18,856
Sheriff's Firearms Destruction	43,223	6,980	14,406	35,797
General Drain/Improvement	859,773	453,082	158,319	1,154,536
Health	173,651	393,017	281,014	285,654
Identification Security Protec	40,947	4,019	-	44,966
Levy Excess	15,652	-	-	15,652
Local Health Maintenance	204,469	33,239	24,137	213,571
Local Road & Street	281,735	369,962	292,771	358,926
LIT-Public Safety-Co Share	1,280,450	1,221,048	1,466,307	1,035,191
Medical Care for Inmates	36,444	6,068	-	42,512
County Correction Level 3	14,804	13,628	13,933	14,499
MVH	1,911,131	2,377,862	2,074,070	2,214,923
Park Nonreverting Operating	36,876	8,626	9,092	36,410
Plat Book	37,201	16,090	26,417	26,874
Rainy Day	1,167,431	318,476	16,306	1,469,601
Recorders Records Perpetuation	176,791	66,769	44,010	199,550
Riverboat	-	123,285	123,285	-
Sex or Violent Offender	18,401	2,540	340	20,601
Supplem't Public Defender Serv	1,235	23,003	20,708	3,530
Surplus Tax	37,140	31,227	21,167	47,200
Surveyor's Corner Perpetuation	60,166	20,117	4,751	75,532
Tax Sale Fees	60,245	3,938	12,659	51,524
Tax Sale Redemption	-	36,447	34,103	2,344
Tax Sale Surplus	150,957	349,163	137,802	362,318
Local Health Dept Trust Acct	203,976	16,684	3,259	217,401
Guardian Ad Litem	-	31,422	31,422	-
Auditor's Ineligible Deduction	6,599	-	1,897	4,702
County Elected Officials Train	13,951	4,019	817	17,153
Statewide 911	239,221	315,228	313,513	240,936
Supplemental Adult Probation	26,977	71,210	7,491	90,696
Supplemental Juvenile Probation	30,573	2,009	1,032	31,550
Alternative Dispute Resolution	13,383	7,449	-	20,832
Drainage Maintenance	2,483,101	674,603	412,513	2,745,191
Veterans Vehicle Donations	-	1,843	-	1,843
Fulton County Self Insurance	-	2,305	2,151	154
Payroll	106,983	1,671,906	1,672,950	105,939
Sheriff Pension Holding	123,390	12,512	-	135,902
Settlement	-	24,998,658	24,998,658	-
Wheel Tax	-	114,330	114,330	-
Sur Tax	-	573,536	573,536	-
CVET Agency	-	144,518	144,518	-
Education Plate Fee	-	169	150	19
Financial Institution Tax	-	177,027	177,027	-
Infraction Judgement	1,663	32,936	34,599	-
Special Death Benefit	80	1,840	1,920	-
Coroners Training & Cont Ed	481	2,282	2,583	180
Mortgage Recording Fees- State	481	2,538	2,805	214
DLGF Homestead Property Databa	1,674	-	-	1,674
Violent Crime Victims Compensa	36,388	-	-	36,388
Sales Disclosure-States Share	330	4,890	4,640	580

FULTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
PCA_Private Collection Fees	5,908	-	-	5,908
93.563 Title IV-D Incentive	152,237	11,662	-	163,899
Prosecutor IV -D Incentive	167,756	22,109	102,458	87,407
Clerk's Regular Incentive	77,521	12,515	7,889	82,147
Veterans Van Donations	10,880	478	11,358	-
Countywide Bridge Insp. 20.205	-	23,377	23,377	-
Local Bridge #32 Grant	-	70,109	70,109	-
Local Bridge #50 Grant	-	25,153	25,153	-
Group 4 Local Bridge #161	-	62,602	62,602	-
LIT - Special Purpose	599,315	1,204,332	390,000	1,413,647
MVH Restricted	699,671	1,733,595	1,400,538	1,032,728
Reassessment	64,887	150,439	159,810	55,516
LIT Correctional Facility Fund	729,052	963,465	235,500	1,457,017
Prosecutor-Forfeiture	-	3,450	-	3,450
LIT-Dedicated to PSAP	168,476	626,388	523,363	271,501
Adult Probation User Fee	1,492	-	-	1,492
FCC Juvenile Project Income	1,286	-	-	1,286
Alcohol & Drug Svcs Prgrm Fee	33,810	27,048	36,665	24,193
Pretrial Diversion Program Fee	57,373	58,807	32,309	83,871
Law Enforcement Cont. Ed.	3,541	5,149	5,203	3,487
Co Sheriff's Continuing Ed Fee	6,635	1,346	-	7,981
Jury Pay Fund	22,957	3,101	-	26,058
Drug Court Fee Fund	850	270	-	1,120
Julius Rowley Tile A#2	-	16,471	16,471	-
Eddy Creek	-	7,770	7,770	-
Minnow Creek Tile	-	36,685	36,685	-
EMA Equipment Fund	-	8,522	-	8,522
FC Health & Wellness Grant	411	32,000	29,990	2,421
COVID Testing & Vaccinations	-	50,000	28,638	21,362
FC Communication Tower Maint.	6,900	1,200	-	8,100
Debt Service Fund	4,618	606,968	584,150	27,436
GO 2016 Bond Proceeds	304,590	405	304,617	378
EDIT Bond 2016 Refunding - P&I	939	-	-	939
EDIT Bond 2016 Refund-Expenses	11,729	-	-	11,729
2021 GO Bond Proceeds	-	2,873,164	86,520	2,786,644
Rehabilitation of Inmates Fund	4,400	-	1,600	2,800
Co Comm Host Fee Receipt Fund	-	400,000	400,000	-
Drug Interdiction Program	32,567	666	1,570	31,663
Hazardous Substance	470,406	1,034	12,275	459,165
Commissioner Certificate Sale	-	7,175	7,150	25
Fulton Co Comm. Host Fee Rev.	2,008,303	491,274	164,719	2,334,858
County Fuel Fund	21,623	231,251	184,405	68,469
Jail Construction Fund	1,150,761	11,060	444,001	717,820
Payroll Returns	10	154	153	11
Local Income Tax PTRC	90,741	3,411,605	3,292,394	209,952
Clean Water Indiana Grant	3,149	34,609	37,365	393
Fines & Forfeitures	1,150	3,204	2,285	2,069
LIT - Certified Shares	-	4,817,326	4,817,326	-
LIT - Public Safety	-	2,546,592	2,546,592	-
LIT-Economic Development (EDIT)	-	963,465	963,465	-
Voter Reg Board Enhanced	1,810	-	-	1,810
SUID/SDY Case Registry Grant	-	-	2,000	(2,000)
US 31 Corridor Plan	96,053	-	3,000	93,053
EMA Performance Grant	-	21,592	21,592	-
P25 Upgrade& Replace Equipment	655	-	655	-
2016 Pre-Disaster Mitigation Grant	(15,675)	16,500	825	-
Stop Arm Violation Enforcement	-	612	612	-
20/21 PHEP	(1,209)	11,276	10,067	-
Highway Safety (CITLI)	-	2,376	2,657	(281)
Driving While Intox. (DUIF)	-	515	515	-
21/22 PHEP	-	1,723	1,315	408
Immunization Coop. Agreements	-	6,090	-	6,090
Bus and Bus Facilities-Federal	-	36,418	36,418	-
Formula Grants/Rural Areas-Fed	-	74,239	74,239	-
COVID - CARES Act Reimb.	(65,186)	65,186	-	-
COVID- Testing site	83,406	-	56,972	26,434
COVID-Vaccination Clinic	-	26,808	18,749	8,059
State Administered CDBG Prog.	-	225,000	219,250	5,750
COVID-Immunization and Vaccine	-	13,512	-	13,512
Coronavirus State & Local Fisc	-	1,939,858	5,000	1,934,858
CDC & HRSA COVID-19 Vac. Prog.	-	74,081	74,081	-
Drug Court Program Support	-	5,000	-	5,000

FULTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
EMA Alliance of IN Conference	(10,000)	10,000	-	-
IPEP Safety Grant	-	20,000	20,000	-
Old US 31 Repaving Grant	164,640	56,042	220,682	-
Local Rds & Bridge Grant 10454	-	884,279	-	884,279
Local Roads & Bridges Grant 21	-	116,098	89,202	26,896
CDBG STATE & LOCAL GRANT REPAY	26,945	-	-	26,945
Public Health Emergency Prepar	161	-	-	161
Formula Grants/Rural Areas-Sta	-	145,217	145,217	-
Problem Solving Court Grant	38	-	-	38
FCC Correct. Grant 19/20-Juven	3,999	-	3,999	-
FCC Correct. Grant 2020 -Adult	4,508	-	3,329	1,179
FCC Correct. Grant 20/21-Juven	7,745	17,269	18,764	6,250
FCC Correct. Grant 2021 Adult	-	117,920	117,028	892
FCC Correct. Grant 21/22-Juven	-	28,781	15,463	13,318
Arrowhead Country Local Grant	-	3,000	-	3,000
Bus and Bus Facilities-State	-	9,105	9,105	-
Totals	<u>\$ 24,132,906</u>	<u>\$ 72,765,618</u>	<u>\$ 63,133,099</u>	<u>\$ 33,765,425</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.

*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 Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB 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.

The Public Employees' Hybrid 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.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the 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 PERF Hybrid or the My Choice.

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. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2021.

**Note 8. Holding Corporation**

The County has entered into a capital lease with the Fulton County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2021 totaled \$624,000.

## OTHER INFORMATION

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, 2021

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Sheriff Asset Seizure	Clerk's Trust
Cash and investments - beginning	\$ 562,434	\$ 6,062	\$ 112,008	\$ 50	\$ 140,420
Receipts:					
Taxes	317,813	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	374,246	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	346,475	209,410	-	2,270,637
Total receipts	<u>692,059</u>	<u>346,475</u>	<u>209,410</u>	<u>-</u>	<u>2,270,637</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	562,434	347,973	237,806	6	2,253,545
Total disbursements	<u>562,434</u>	<u>347,973</u>	<u>237,806</u>	<u>6</u>	<u>2,253,545</u>
Excess (deficiency) of receipts over disbursements	<u>129,625</u>	<u>(1,498)</u>	<u>(28,396)</u>	<u>(6)</u>	<u>17,092</u>
Cash and investments - ending	<u>\$ 692,059</u>	<u>\$ 4,564</u>	<u>\$ 83,612</u>	<u>\$ 44</u>	<u>\$ 157,512</u>

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	County General	Accident Report Account	EDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 4,201,810	\$ 7,189	\$ 250,043	\$ 12,686	\$ 68,707
Receipts:					
Taxes	2,133,649	-	623,053	-	-
Licenses and permits	104,114	-	-	-	-
Intergovernmental receipts	205,586	-	-	-	-
Charges for services	586,480	2,264	-	-	16,011
Fines and forfeits	70,949	-	-	6,323	-
Other receipts	4,324,101	-	750	-	-
Total receipts	<u>7,424,879</u>	<u>2,264</u>	<u>623,803</u>	<u>6,323</u>	<u>16,011</u>
Disbursements:					
Personal services	4,118,420	-	369,307	-	-
Supplies	237,770	-	4,574	-	-
Other services and charges	1,892,805	-	74,108	-	1,441
Debt service - principal and interest	-	-	-	-	-
Capital outlay	420,318	-	-	-	9,834
Other disbursements	315,477	-	-	-	-
Total disbursements	<u>6,984,790</u>	<u>-</u>	<u>447,989</u>	<u>-</u>	<u>11,275</u>
Excess (deficiency) of receipts over disbursements	<u>440,089</u>	<u>2,264</u>	<u>175,814</u>	<u>6,323</u>	<u>4,736</u>
Cash and investments - ending	<u>\$ 4,641,899</u>	<u>\$ 9,453</u>	<u>\$ 425,857</u>	<u>\$ 19,009</u>	<u>\$ 73,443</u>

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Community Corrections	Community Transition Program	Convention Visitor & Tourism	Sales Disclosures-Co's Share	Cumulative Bridge
Cash and investments - beginning	\$ 185,356	\$ 72,575	\$ 43,462	\$ 36,926	\$ 780,639
Receipts:					
Taxes	-	-	45,023	-	253,439
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	4,507
Charges for services	-	-	-	4,890	-
Fines and forfeits	139,150	15,600	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>139,150</u>	<u>15,600</u>	<u>45,023</u>	<u>4,890</u>	<u>257,946</u>
Disbursements:					
Personal services	94,112	-	-	-	-
Supplies	1,101	-	19,125	-	-
Other services and charges	46,530	-	27,650	2,980	199,971
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>141,743</u>	<u>-</u>	<u>46,775</u>	<u>2,980</u>	<u>199,971</u>
Excess (deficiency) of receipts over disbursements	<u>(2,593)</u>	<u>15,600</u>	<u>(1,752)</u>	<u>1,910</u>	<u>57,975</u>
Cash and investments - ending	<u>\$ 182,763</u>	<u>\$ 88,175</u>	<u>\$ 41,710</u>	<u>\$ 38,836</u>	<u>\$ 838,614</u>

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Cumulative Capital Development	Drug Free Community	Fulton County Redevelopment	Electronic Map Generation	Emergency Medical Services
Cash and investments - beginning	\$ 413,998	\$ 32,113	\$ -	\$ 125	\$ 39,758
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	4,234	-	-	-	-
Charges for services	-	-	-	125	746
Fines and forfeits	-	20,312	-	-	-
Other receipts	357,797	-	86,819	-	-
Total receipts	362,031	20,312	86,819	125	746
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	78,917	28,277	44,846	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	233,056	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	311,973	28,277	44,846	-	-
Excess (deficiency) of receipts over disbursements	50,058	(7,965)	41,973	125	746
Cash and investments - ending	\$ 464,056	\$ 24,148	\$ 41,973	\$ 250	\$ 40,504

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	LEPC	Enhanced Access	Extradition & Sheriff's Assist	Sheriff's Firearms Destruction	General Drain/Improvement
Cash and investments - beginning	\$ 24,071	\$ 11,811	\$ 18,856	\$ 43,223	\$ 859,773
Receipts:					
Taxes	-	-	-	-	284,657
Licenses and permits	-	-	-	6,980	-
Intergovernmental receipts	3,821	-	-	-	-
Charges for services	-	8,302	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	168,425
Total receipts	<u>3,821</u>	<u>8,302</u>	<u>-</u>	<u>6,980</u>	<u>453,082</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	7,000	-
Other services and charges	2,669	3,428	-	-	42,945
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	7,406	-
Other disbursements	-	-	-	-	115,374
Total disbursements	<u>2,669</u>	<u>3,428</u>	<u>-</u>	<u>14,406</u>	<u>158,319</u>
Excess (deficiency) of receipts over disbursements	<u>1,152</u>	<u>4,874</u>	<u>-</u>	<u>(7,426)</u>	<u>294,763</u>
Cash and investments - ending	<u>\$ 25,223</u>	<u>\$ 16,685</u>	<u>\$ 18,856</u>	<u>\$ 35,797</u>	<u>\$ 1,154,536</u>

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Health	Identification Security Protec	Levy Excess	Local Health Maintenance	Local Road & Street
Cash and investments - beginning	\$ 173,651	\$ 40,947	\$ 15,652	\$ 204,469	\$ 281,735
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	19,045	-	-	-	-
Intergovernmental receipts	77,256	-	-	33,139	369,962
Charges for services	15,803	4,019	-	100	-
Fines and forfeits	-	-	-	-	-
Other receipts	280,913	-	-	-	-
Total receipts	393,017	4,019	-	33,239	369,962
Disbursements:					
Personal services	265,076	-	-	18,231	-
Supplies	7,796	-	-	461	167,824
Other services and charges	8,142	-	-	5,445	40,555
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	84,392
Other disbursements	-	-	-	-	-
Total disbursements	281,014	-	-	24,137	292,771
Excess (deficiency) of receipts over disbursements	112,003	4,019	-	9,102	77,191
Cash and investments - ending	\$ 285,654	\$ 44,966	\$ 15,652	\$ 213,571	\$ 358,926

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	LIT-Public Safety-Co Share	Medical Care for Inmates	County Correction Level 3	MVH	Park Nonreverting Operating
Cash and investments - beginning	\$ 1,280,450	\$ 36,444	\$ 14,804	\$ 1,911,131	\$ 36,876
Receipts:					
Taxes	1,196,887	-	-	-	-
Licenses and permits	-	-	-	5,385	-
Intergovernmental receipts	-	-	-	2,329,440	-
Charges for services	21,592	6,068	13,628	14,271	1,235
Fines and forfeits	-	-	-	-	-
Other receipts	2,569	-	-	28,766	7,391
Total receipts	<u>1,221,048</u>	<u>6,068</u>	<u>13,628</u>	<u>2,377,862</u>	<u>8,626</u>
Disbursements:					
Personal services	1,041,293	-	-	1,273,342	-
Supplies	35,728	-	-	367,256	278
Other services and charges	389,286	-	13,933	251,865	8,814
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	181,607	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,466,307</u>	<u>-</u>	<u>13,933</u>	<u>2,074,070</u>	<u>9,092</u>
Excess (deficiency) of receipts over disbursements	<u>(245,259)</u>	<u>6,068</u>	<u>(305)</u>	<u>303,792</u>	<u>(466)</u>
Cash and investments - ending	<u>\$ 1,035,191</u>	<u>\$ 42,512</u>	<u>\$ 14,499</u>	<u>\$ 2,214,923</u>	<u>\$ 36,410</u>

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Plat Book	Rainy Day	Recorders Records Perpetuation	Riverboat	Sex or Violent Offender
Cash and investments - beginning	\$ 37,201	\$ 1,167,431	\$ 176,791	\$ -	\$ 18,401
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	123,285	-
Charges for services	16,090	-	63,635	-	2,540
Fines and forfeits	-	-	-	-	-
Other receipts	-	318,476	3,134	-	-
Total receipts	16,090	318,476	66,769	123,285	2,540
Disbursements:					
Personal services	22,417	16,306	7,725	-	-
Supplies	-	-	534	-	-
Other services and charges	4,000	-	27,131	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	8,620	-	-
Other disbursements	-	-	-	123,285	340
Total disbursements	26,417	16,306	44,010	123,285	340
Excess (deficiency) of receipts over disbursements	(10,327)	302,170	22,759	-	2,200
Cash and investments - ending	\$ 26,874	\$ 1,469,601	\$ 199,550	\$ -	\$ 20,601

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Supplem't Public Defender Serv	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption
Cash and investments - beginning	\$ 1,235	\$ 37,140	\$ 60,166	\$ 60,245	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	20,095	-	-
Fines and forfeits	23,003	-	-	-	-
Other receipts	-	31,227	22	3,938	36,447
Total receipts	23,003	31,227	20,117	3,938	36,447
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	4,751	-	-
Other services and charges	20,708	11,125	-	12,659	34,103
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	10,042	-	-	-
Total disbursements	20,708	21,167	4,751	12,659	34,103
Excess (deficiency) of receipts over disbursements	2,295	10,060	15,366	(8,721)	2,344
Cash and investments - ending	\$ 3,530	\$ 47,200	\$ 75,532	\$ 51,524	\$ 2,344

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Tax Sale Surplus	Local Health Dept Trust Acct	Guardian Ad Litem	Auditor's Ineligible Deduction	County Elected Officials Train
Cash and investments - beginning	\$ 150,957	\$ 203,976	\$ -	\$ 6,599	\$ 13,951
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	16,684	31,422	-	-
Charges for services	-	-	-	-	4,019
Fines and forfeits	-	-	-	-	-
Other receipts	349,163	-	-	-	-
Total receipts	349,163	16,684	31,422	-	4,019
Disbursements:					
Personal services	-	-	31,422	-	-
Supplies	-	1,927	-	1,897	-
Other services and charges	137,802	1,332	-	-	817
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	137,802	3,259	31,422	1,897	817
Excess (deficiency) of receipts over disbursements	211,361	13,425	-	(1,897)	3,202
Cash and investments - ending	\$ 362,318	\$ 217,401	\$ -	\$ 4,702	\$ 17,153

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Statewide 911	Supplemental Adult Probation	Supplemental Juvenile Probation	Alternative Dispute Resolution	Drainage Maintenance
Cash and investments - beginning	\$ 239,221	\$ 26,977	\$ 30,573	\$ 13,383	\$ 2,483,101
Receipts:					
Taxes	-	-	-	-	664,292
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	314,728	-	-	-	-
Fines and forfeits	-	71,210	2,009	7,449	-
Other receipts	500	-	-	-	10,311
Total receipts	<u>315,228</u>	<u>71,210</u>	<u>2,009</u>	<u>7,449</u>	<u>674,603</u>
Disbursements:					
Personal services	204,560	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	108,953	7,491	1,032	-	244,857
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	167,656
Total disbursements	<u>313,513</u>	<u>7,491</u>	<u>1,032</u>	<u>-</u>	<u>412,513</u>
Excess (deficiency) of receipts over disbursements	<u>1,715</u>	<u>63,719</u>	<u>977</u>	<u>7,449</u>	<u>262,090</u>
Cash and investments - ending	<u>\$ 240,936</u>	<u>\$ 90,696</u>	<u>\$ 31,550</u>	<u>\$ 20,832</u>	<u>\$ 2,745,191</u>

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Veterans Vehicle Donations	Fulton County Self Insurance	Payroll	Sheriff Pension Holding	Settlement
Cash and investments - beginning	\$ -	\$ -	\$ 106,983	\$ 123,390	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	134	-	-
Fines and forfeits	-	-	-	12,512	-
Other receipts	1,843	2,305	1,671,772	-	24,998,658
Total receipts	1,843	2,305	1,671,906	12,512	24,998,658
Disbursements:					
Personal services	-	2,151	1,661,751	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	11,199	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	24,998,658
Total disbursements	-	2,151	1,672,950	-	24,998,658
Excess (deficiency) of receipts over disbursements	1,843	154	(1,044)	12,512	-
Cash and investments - ending	\$ 1,843	\$ 154	\$ 105,939	\$ 135,902	\$ -

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Wheel Tax	Sur Tax	CVET Agency	Education Plate Fee	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	114,330	573,536	144,518	169	177,027
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	114,330	573,536	144,518	169	177,027
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	150	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	114,330	573,536	144,518	-	177,027
Total disbursements	114,330	573,536	144,518	150	177,027
Excess (deficiency) of receipts over disbursements	-	-	-	19	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 19	\$ -

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Infraction Judgement	Special Death Benefit	Coroners Training & Cont Ed	Mortgage Recording Fees- State	DLGF Homestead Property Databa
Cash and investments - beginning	\$ 1,663	\$ 80	\$ 481	\$ 481	\$ 1,674
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	2,282	2,538	-
Fines and forfeits	32,936	1,840	-	-	-
Other receipts	-	-	-	-	-
Total receipts	32,936	1,840	2,282	2,538	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	34,599	1,920	2,583	2,805	-
Total disbursements	34,599	1,920	2,583	2,805	-
Excess (deficiency) of receipts over disbursements	(1,663)	(80)	(301)	(267)	-
Cash and investments - ending	\$ -	\$ -	\$ 180	\$ 214	\$ 1,674

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Violent Crime Victims Compensa	Sales Disclosure-States Share	PCA_Private Collection Fees	93.563 Title IV-D Incentive	Prosecutor IV -D Incentive
Cash and investments - beginning	\$ 36,388	\$ 330	\$ 5,908	\$ 152,237	\$ 167,756
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	11,323	21,835
Charges for services	-	4,890	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	339	274
Total receipts	-	4,890	-	11,662	22,109
Disbursements:					
Personal services	-	-	-	-	72,764
Supplies	-	-	-	-	5,797
Other services and charges	-	10	-	-	23,897
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	4,630	-	-	-
Total disbursements	-	4,640	-	-	102,458
Excess (deficiency) of receipts over disbursements	-	250	-	11,662	(80,349)
Cash and investments - ending	\$ 36,388	\$ 580	\$ 5,908	\$ 163,899	\$ 87,407

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Clerk's Regular Incentive	Veterans Van Donations	Countywide Bridge Insp. 20.205	Local Bridge #32 Grant	Local Bridge #50 Grant
Cash and investments - beginning	\$ 77,521	\$ 10,880	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	12,342	-	23,377	70,109	25,153
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	173	478	-	-	-
Total receipts	12,515	478	23,377	70,109	25,153
Disbursements:					
Personal services	-	-	-	-	-
Supplies	89	-	-	-	-
Other services and charges	7,800	-	23,377	70,109	25,153
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	10,115	-	-	-
Other disbursements	-	1,243	-	-	-
Total disbursements	7,889	11,358	23,377	70,109	25,153
Excess (deficiency) of receipts over disbursements	4,626	(10,880)	-	-	-
Cash and investments - ending	\$ 82,147	\$ -	\$ -	\$ -	\$ -

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Group 4 Local Bridge #161	LIT - Special Purpose	MVH Restricted	Reassessment	LIT Correctional Facility Fund
Cash and investments - beginning	\$ -	\$ 599,315	\$ 699,671	\$ 64,887	\$ 729,052
Receipts:					
Taxes	-	1,204,332	-	-	963,465
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	62,602	-	1,733,595	1,597	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	148,842	-
Total receipts	<u>62,602</u>	<u>1,204,332</u>	<u>1,733,595</u>	<u>150,439</u>	<u>963,465</u>
Disbursements:					
Personal services	-	-	-	42,970	-
Supplies	-	-	1,400,538	5,608	-
Other services and charges	62,602	390,000	-	111,232	235,500
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>62,602</u>	<u>390,000</u>	<u>1,400,538</u>	<u>159,810</u>	<u>235,500</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>814,332</u>	<u>333,057</u>	<u>(9,371)</u>	<u>727,965</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,413,647</u>	<u>\$ 1,032,728</u>	<u>\$ 55,516</u>	<u>\$ 1,457,017</u>

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Prosecutor-Forfeiture	LIT-Dedicated to PSAP	Adult Probation User Fee	FCC Juvenile Project Income	Alcohol & Drug Svcs Prgm Fee
Cash and investments - beginning	\$ -	\$ 168,476	\$ 1,492	\$ 1,286	\$ 33,810
Receipts:					
Taxes	-	626,388	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	3,450	-	-	-	27,048
Other receipts	-	-	-	-	-
Total receipts	3,450	626,388	-	-	27,048
Disbursements:					
Personal services	-	513,379	-	-	36,550
Supplies	-	3,347	-	-	9
Other services and charges	-	6,637	-	-	106
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	523,363	-	-	36,665
Excess (deficiency) of receipts over disbursements	3,450	103,025	-	-	(9,617)
Cash and investments - ending	\$ 3,450	\$ 271,501	\$ 1,492	\$ 1,286	\$ 24,193

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Pretrial Diversion Program Fee	Law Enforcement Cont. Ed.	Co Sheriffs Continuing Ed Fee	Jury Pay Fund	Drug Court Fee Fund
Cash and investments - beginning	\$ 57,373	\$ 3,541	\$ 6,635	\$ 22,957	\$ 850
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	32	-	-	-	-
Fines and forfeits	58,775	5,117	1,346	3,024	270
Other receipts	-	32	-	77	-
Total receipts	58,807	5,149	1,346	3,101	270
Disbursements:					
Personal services	10,916	-	-	-	-
Supplies	2,622	-	-	-	-
Other services and charges	15,911	4,567	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	2,860	-	-	-	-
Other disbursements	-	636	-	-	-
Total disbursements	32,309	5,203	-	-	-
Excess (deficiency) of receipts over disbursements	26,498	(54)	1,346	3,101	270
Cash and investments - ending	\$ 83,871	\$ 3,487	\$ 7,981	\$ 26,058	\$ 1,120

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Julius Rowley Tile A#2	Eddy Creek	Minnow Creek Tile	EMA Equipment Fund	FC Health & Wellness Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 411
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	32,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	16,471	7,770	36,685	8,522	-
Total receipts	16,471	7,770	36,685	8,522	32,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	16,471	7,770	36,685	-	-
Capital outlay	-	-	-	-	29,990
Other disbursements	-	-	-	-	-
Total disbursements	16,471	7,770	36,685	-	29,990
Excess (deficiency) of receipts over disbursements	-	-	-	8,522	2,010
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 8,522	\$ 2,421

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	COVID Testing & Vaccinations	FC Communication Tower Maint.	Debt Service Fund	GO 2016 Bond Proceeds	EDIT Bond 2016 Refunding - P&I
Cash and investments - beginning	\$ -	\$ 6,900	\$ 4,618	\$ 304,590	\$ 939
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	6,854	-	-
Charges for services	-	1,200	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	50,000	-	600,114	405	-
Total receipts	50,000	1,200	606,968	405	-
Disbursements:					
Personal services	26,210	-	-	-	-
Supplies	844	-	-	-	-
Other services and charges	1,584	-	500	-	-
Debt service - principal and interest	-	-	583,650	-	-
Capital outlay	-	-	-	304,617	-
Other disbursements	-	-	-	-	-
Total disbursements	28,638	-	584,150	304,617	-
Excess (deficiency) of receipts over disbursements	21,362	1,200	22,818	(304,212)	-
Cash and investments - ending	\$ 21,362	\$ 8,100	\$ 27,436	\$ 378	\$ 939

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	EDIT Bond 2016 Refund-Expenses	2021 GO Bond Proceeds	Rehabilitation of Inmates Fund	Co Comm Host Fee Receipt Fund	Drug Interdiction Program
Cash and investments - beginning	\$ 11,729	\$ -	\$ 4,400	\$ -	\$ 32,567
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	400,000	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,873,164	-	-	666
Total receipts	-	2,873,164	-	400,000	666
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	86,520	1,600	400,000	600
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	970
Other disbursements	-	-	-	-	-
Total disbursements	-	86,520	1,600	400,000	1,570
Excess (deficiency) of receipts over disbursements	-	2,786,644	(1,600)	-	(904)
Cash and investments - ending	\$ 11,729	\$ 2,786,644	\$ 2,800	\$ -	\$ 31,663

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Hazardous Substance	Commissioner Certificate Sale	Fulton Co Comm. Host Fee Rev.	County Fuel Fund	Jail Construction Fund
Cash and investments - beginning	\$ 470,406	\$ -	\$ 2,008,303	\$ 21,623	\$ 1,150,761
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	461,919	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,034	7,175	29,355	231,251	11,060
Total receipts	1,034	7,175	491,274	231,251	11,060
Disbursements:					
Personal services	-	-	25,617	-	-
Supplies	-	-	1,209	184,405	8,750
Other services and charges	12,275	1,163	137,893	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	435,251
Other disbursements	-	5,987	-	-	-
Total disbursements	12,275	7,150	164,719	184,405	444,001
Excess (deficiency) of receipts over disbursements	(11,241)	25	326,555	46,846	(432,941)
Cash and investments - ending	\$ 459,165	\$ 25	\$ 2,334,858	\$ 68,469	\$ 717,820

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Payroll Returns	Local Income Tax PTRC	Clean Water Indiana Grant	Fines & Forfeitures	LIT - Certified Shares
Cash and investments - beginning	\$ 10	\$ 90,741	\$ 3,149	\$ 1,150	\$ -
Receipts:					
Taxes	-	2,312,317	-	-	4,817,326
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	34,609	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	2,810	-
Other receipts	154	1,099,288	-	394	-
Total receipts	154	3,411,605	34,609	3,204	4,817,326
Disbursements:					
Personal services	92	-	37,365	-	-
Supplies	-	-	-	-	-
Other services and charges	61	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	3,292,394	-	2,285	4,817,326
Total disbursements	153	3,292,394	37,365	2,285	4,817,326
Excess (deficiency) of receipts over disbursements	1	119,211	(2,756)	919	-
Cash and investments - ending	\$ 11	\$ 209,952	\$ 393	\$ 2,069	\$ -

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	LIT - Public Safety	LIT-Economic Development (EDIT)	Voter Reg Board Enhanced	SUID/SDY Case Registry Grant	US 31 Corridor Plan
Cash and investments - beginning	\$ -	\$ -	\$ 1,810	\$ -	\$ 96,053
Receipts:					
Taxes	2,546,592	963,465	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>2,546,592</u>	<u>963,465</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	2,000	3,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>2,546,592</u>	<u>963,465</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>2,546,592</u>	<u>963,465</u>	<u>-</u>	<u>2,000</u>	<u>3,000</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,000)</u>	<u>(3,000)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,810</u>	<u>\$ (2,000)</u>	<u>\$ 93,053</u>

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	EMA Performance Grant	P25 Upgrade & Replace Equipment	2016 Pre-Disaster Mitigation Grant	Stop Arm Violation Enforcement	20/21 PHEP
Cash and investments - beginning	\$ -	\$ 655	\$ (15,675)	\$ -	\$ (1,209)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	21,592	-	-	612	11,276
Charges for services	-	-	16,500	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	21,592	-	16,500	612	11,276
Disbursements:					
Personal services	-	-	-	612	9,857
Supplies	-	-	-	-	-
Other services and charges	-	-	825	-	210
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	21,592	655	-	-	-
Total disbursements	21,592	655	825	612	10,067
Excess (deficiency) of receipts over disbursements	-	(655)	15,675	-	1,209
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Highway Safety (CITLI)	Driving While Intox. (DUI/F)	21/22 PHEP	Immunization Coop. Agreements	Bus and Bus Facilities-Federal
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	2,161	515	1,723	6,090	36,418
Charges for services	215	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>2,376</u>	<u>515</u>	<u>1,723</u>	<u>6,090</u>	<u>36,418</u>
Disbursements:					
Personal services	2,253	-	1,210	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	105	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	404	515	-	-	36,418
Total disbursements	<u>2,657</u>	<u>515</u>	<u>1,315</u>	<u>-</u>	<u>36,418</u>
Excess (deficiency) of receipts over disbursements	<u>(281)</u>	<u>-</u>	<u>408</u>	<u>6,090</u>	<u>-</u>
Cash and investments - ending	<u>\$ (281)</u>	<u>\$ -</u>	<u>\$ 408</u>	<u>\$ 6,090</u>	<u>\$ -</u>

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Formula Grants/Rural Areas-Fed	COVID - CARES Act Reimb.	COVID- Testing site	COVID-Vaccination Clinic	State Administered CDBG Prog.
Cash and investments - beginning	\$ -	\$ (65,186)	\$ 83,406	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	74,239	65,186	-	26,808	225,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>74,239</u>	<u>65,186</u>	<u>-</u>	<u>26,808</u>	<u>225,000</u>
Disbursements:					
Personal services	-	-	49,459	11,711	-
Supplies	-	-	1,152	5,237	-
Other services and charges	-	-	6,361	1,801	219,250
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	74,239	-	-	-	-
Total disbursements	<u>74,239</u>	<u>-</u>	<u>56,972</u>	<u>18,749</u>	<u>219,250</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>65,186</u>	<u>(56,972)</u>	<u>8,059</u>	<u>5,750</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,434</u>	<u>\$ 8,059</u>	<u>\$ 5,750</u>

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	COVID-Immunization and Vaccine	Coronavirus State & Local Fisc	CDC & HRSA COVID-19 Vac. Prog.	Drug Court Program Support	EMA Alliance of IN Conference
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (10,000)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	13,512	1,939,858	74,081	5,000	10,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>13,512</u>	<u>1,939,858</u>	<u>74,081</u>	<u>5,000</u>	<u>10,000</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	5,000	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	74,081	-	-
Total disbursements	<u>-</u>	<u>5,000</u>	<u>74,081</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>13,512</u>	<u>1,934,858</u>	<u>-</u>	<u>5,000</u>	<u>10,000</u>
Cash and investments - ending	<u>\$ 13,512</u>	<u>\$ 1,934,858</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ -</u>

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	IPEP Safety Grant	Old US 31 Repaving Grant	Local Rds & Bridge Grant 10454	Local Roads & Bridges Grant 21
Cash and investments - beginning	\$ -	\$ 164,640	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	20,000	56,042	884,279	116,098
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>20,000</u>	<u>56,042</u>	<u>884,279</u>	<u>116,098</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	20,000	-	-	-
Other services and charges	-	170,880	-	89,202
Debt service - principal and interest	-	-	-	-
Capital outlay	-	49,802	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>20,000</u>	<u>220,682</u>	<u>-</u>	<u>89,202</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(164,640)</u>	<u>884,279</u>	<u>26,896</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 884,279</u>	<u>\$ 26,896</u>

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	CDBG STATE & LOCAL GRANT REPAY	Public Health Emergency Prepar	Formula Grants/Rural Areas-Sta	Problem Solving Court Grant
Cash and investments - beginning	\$ 26,945	\$ 161	\$ -	\$ 38
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	145,217	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>145,217</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	145,217	-
Total disbursements	<u>-</u>	<u>-</u>	<u>145,217</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 26,945</u>	<u>\$ 161</u>	<u>\$ -</u>	<u>\$ 38</u>

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	FCC Correct. Grant 19/20-Juven	FCC Correct. Grant 2020 -Adult	FCC Correct. Grant 20/21-Juven	FCC Correct. Grant 2021 Adult
Cash and investments - beginning	\$ 3,999	\$ 4,508	\$ 7,745	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	17,269	117,920
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	-	-	17,269	117,920
Disbursements:				
Personal services	-	3,329	8,651	98,483
Supplies	-	-	467	-
Other services and charges	-	-	9,646	18,545
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	3,999	-	-	-
Total disbursements	3,999	3,329	18,764	117,028
Excess (deficiency) of receipts over disbursements	(3,999)	(3,329)	(1,495)	892
Cash and investments - ending	\$ -	\$ 1,179	\$ 6,250	\$ 892

FULTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	FCC Correct. Grant 21/22-Juven	Arrowhead Country Local Grant	Bus and Bus Facilities-State	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 24,132,906
Receipts:				
Taxes	-	-	-	18,952,698
Licenses and permits	-	-	-	135,524
Intergovernmental receipts	28,781	3,000	9,105	10,530,340
Charges for services	-	-	-	2,006,351
Fines and forfeits	-	-	-	505,133
Other receipts	-	-	-	40,635,572
Total receipts	<u>28,781</u>	<u>3,000</u>	<u>9,105</u>	<u>72,765,618</u>
Disbursements:				
Personal services	15,463	-	-	10,093,004
Supplies	-	-	-	2,498,096
Other services and charges	-	-	-	5,933,888
Debt service - principal and interest	-	-	-	644,576
Capital outlay	-	-	-	1,778,838
Other disbursements	-	-	9,105	42,184,697
Total disbursements	<u>15,463</u>	<u>-</u>	<u>9,105</u>	<u>63,133,099</u>
Excess (deficiency) of receipts over disbursements	<u>13,318</u>	<u>3,000</u>	<u>-</u>	<u>9,632,519</u>
Cash and investments - ending	<u>\$ 13,318</u>	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ 33,765,425</u>

FULTON COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Republic First National	Caterpillar Asphalt Paver	\$ 43,934	2/28/2017	1/15/2024
Republic First National	Caterpillar Pneumatic Roller	12,580	2/28/2017	1/15/2023
Fulton County Building Corp	Jail Construction	<u>1,124,500</u>	1/13/2020	1/15/1941
Total governmental activities		<u>1,181,014</u>		
Total of annual lease payments		<u>\$ 1,181,014</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	2021 GO Bond	\$ 2,795,000	\$ 245,000
Revenue bonds	EDIT Bond	838,100	160,000
Notes and Loans Payable	Kewanna Property	55,000	27,500
Notes and Loans Payable	Drainage Loan 9009	73,371	36,685
Notes and Loans Payable	Drainage Loan 9010	32,943	16,471
Notes and Loans Payable	Drainage Loan 9012	<u>15,539</u>	<u>7,770</u>
Total governmental activities		<u>3,809,953</u>	<u>493,426</u>
Totals		<u>\$ 3,809,953</u>	<u>\$ 493,426</u>

FULTON COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2021

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 1,036,114
Infrastructure	634,664,202
Buildings	2,915,300
Improvements other than buildings	70,172
Machinery, equipment, and vehicles	6,148,990
Construction in progress	1,952,087
Books and other	<u>2,562,287</u>
Total governmental activities	<u>649,349,152</u>
Total capital assets	<u>\$ 649,349,152</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/>.