

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

FOUNTAIN COUNTY, INDIANA

January 1, 2013 to December 31, 2013



**FILED**  
12/19/2014



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Brenda Hardy	01-01-13 to 12-31-16
Treasurer	Colleen Chambers	01-01-13 to 12-31-16
Clerk	Patricia Gritten	01-01-11 to 12-31-14
Sheriff	William Sanders	01-01-11 to 12-31-14
Recorder	Wanda Taylor	01-01-11 to 12-31-14
President of the Board of County Commissioners	Terry Ellingwood	01-01-13 to 12-31-14
President of the County Council	Richard L. Klage	01-01-13 to 12-31-14



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF FOUNTAIN COUNTY, INDIANA

We have examined the accompanying financial statement of Fountain County (County), for the year ended December 31, 2013. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, 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 comprehensive 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 these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity 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, 2013.

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, 2013, on the basis of accounting described in Note 1.

Our examination 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 Payables and Receivables, and Schedule of Leases 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 examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

December 4, 2014

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## FINANCIAL STATEMENT

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.

FOUNTAIN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Sheriff's Inmate Trust	\$ 1,544	\$ 45,164	\$ 46,254	\$ 454
Jail Commissary	16,259	38,266	35,477	19,048
Clerk's Trust	147,548	1,123,112	1,121,654	149,006
General	4,201,232	4,449,071	5,413,102	3,237,201
Accident Report	2,303	1,190	-	3,493
CAGIT County Certified Shares	1	1,533,453	964,107	569,347
City and Town Court Costs	144,067	4,574	-	148,641
Clerk's Records Perpetuation	21,882	11,522	25,313	8,091
Community Corrections	315,081	417,941	470,402	262,620
Community Transition Program	5,001	35,480	35,585	4,896
Congressional School Interest	22,541	115	1,053	21,603
Congressional School Principal	26,687	-	-	26,687
Prisoner Reimbursement For Incarceration	58,648	5,265	-	63,913
Sales Disclosure - County Share	11,439	2,545	-	13,984
Covered Bridge	7,166	5,550	-	12,716
Cumulative Bridge	373,669	553,328	533,177	393,820
Cumulative Capital Development	132,519	146,468	93,287	185,700
Drug Free Community	14,006	13,446	17,509	9,943
Emergency Planning/Right To Know	27,901	3,524	6,973	24,452
Extradition and Sheriff's Assistance	558	-	-	558
Firearms Training	18,130	9,680	2,927	24,883
General Drain Improvement	251,633	1,298	-	252,931
Health	397,719	319,868	259,076	458,511
Identification Security Protection	2,517	1,601	-	4,118
Levy Excess	64,266	-	-	64,266
Local Health Maintenance	57,935	69,098	47,948	79,085
Local Road and Street	58,579	166,934	155,177	70,336
Misdemeanant	24,010	12,732	6,489	30,253
Motor Vehicle Highway	493,026	2,261,204	1,906,913	847,317
Plat Book	4,030	2,735	-	6,765
Rainy Day	1,005,367	-	-	1,005,367
Reassessment - 2009	38,198	-	-	38,198
Reassessment - 2015	249,422	190,129	120,639	318,912
Recorder's Records Perpetuation	19,080	29,741	13,944	34,877
Riverboat	211,437	44,803	95,000	161,240
Sheriff's Pension Trust	6,300	6,414	-	12,714
Surplus Tax	1,596	14,908	9,515	6,989
Surveyor's Corner Perpetuation	52,309	4,890	-	57,199
Tax Sale Redemption	4,366	25,169	29,535	-
Tax Sale Surplus	44,723	38,984	19,188	64,519
Local Health Department Trust Account	113,259	14,705	20,435	107,529
Guardian Ad Litem	11,982	-	-	11,982
Court Appointed Special Advocate (CASA)	19,199	13,271	-	32,470
County Elected Officials Training	2,179	1,601	-	3,780
Statewide 911 Fund	233,702	395,810	292,511	337,001
Adult Probation Administrative	1,818	6,252	5,195	2,875
County User Fee	19,338	2,907	199	22,046
Drainage Maintenance	265,169	9,724	618	274,275
K-9	920	420	1,121	219
Debt Service	-	59,900	59,900	-
Settlement	-	12,394,188	12,394,188	-
Wheel Tax	-	50,377	50,377	-
Sur Tax	-	414,570	414,570	-
CVET Agency	-	59,659	59,659	-
Financial Institution Tax	-	98,947	98,947	-
CEDIT Homestead Credit	75,519	333,127	404,378	4,268
HEA 1001 State Homestead Credit	(827)	827	-	-
LOIT PTRC	-	821,051	821,051	-
State Fines and Forfeitures	434	12,758	10,876	2,316
Infraction Judgments	1,134	23,578	22,414	2,298

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

FOUNTAIN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Overweight Vehicle Fines	1	379	379	1
Special Death Benefit	65	1,135	515	685
Sales Disclosure - State Share	390	5,130	5,090	430
Coroners Training & Con't Education	156	1,082	1,159	79
Mortgage Recording Fees - State Share	143	1,818	1,810	151
Sex and Violent Offender Admin - State	-	853	753	100
Child Restraint Violations Fines	-	50	-	50
Forest Restoration	515	-	515	-
Inheritance Tax	41,838	552,800	594,215	423
Education Plate Fees Agency	-	281	281	-
Riverboat Revenue Sharing	-	102,128	102,128	-
CAGIT Distribution	-	2,464,375	2,464,375	-
93.563 ARRA Prosecutor IV-D Incentive	2,104	-	982	1,122
93.563 Title IV-D Incentive	21,052	6,822	2,136	25,738
93.563 Prosecutor IV-D Incentive-Prior To Oct '99	32,771	10,264	8,956	34,079
93.563 Clerk IV-D Incentive-Post Oct '99	43,626	6,822	4,287	46,161
USDA Grant - EMS Furnishings	1,216	2,540	3,235	521
Communications Equipment Grant	-	2,665	2,665	-
Data Exchange Agreement	500	2,000	1,500	1,000
County Alcohol & Drug	52,551	11,559	4,120	59,990
Co Highway Christmas Fund	-	960	488	472
Co Share of Sex Offender Fee	1,083	678	-	1,761
Commissioner Sale 12 - 13	-	37,878	33,943	3,935
Commissioner Sale Fund	36,560	-	27,249	9,311
County Farm	428,689	37,604	37,669	428,624
Comm Foundation Grt - EMS Bldg	1,168	-	753	415
EMS BLDG Donation Fund	2,000	-	2,000	-
Co General Maintenance	321,483	1,658	-	323,141
Community Correct Local Approp	-	1,346	460	1,586
Adult Probation Services	52,482	38,942	24,981	66,443
Jury Fees	9,291	2,806	7,502	4,595
Infraction Deferral	48,040	43,192	54,771	36,461
Pre-Trial Diversion	4,842	1,512	850	5,504
Community Corrections 12/13	67,219	339,719	406,938	-
Community Corrections 13-14	-	436,781	383,458	53,323
Court Administration Fee	56,252	-	-	56,252
DNA Sample Processing	16,679	-	-	16,679
Public Defense Admin Fee	45,435	-	-	45,435
Sheriff Continuing Education	14,302	-	-	14,302
Sheriff's Dive Team Fund	54	-	-	54
Marijuana Eradication	4,500	-	-	4,500
Mural Restoration	327	-	-	327
Every 15 Minutes	253	-	-	253
Public Health Bio Terroism Prep	2,380	-	-	2,380
Principal	1,255	25,478	25,695	1,038
Boston Mutual	(48)	10,348	9,358	942
Colonial Insurance	(265)	33,276	33,315	(304)
Vision Insurance	(80)	6,174	6,212	(118)
AFLAC	1,428	26,950	26,894	1,484
Liberty National	152	2,484	2,299	337
Health Insurance	5,524	2,413,714	2,362,253	56,985
NGL - National Guardian Life	168	756	693	231
Prudential	54	808	808	54
Legal Aid	26	-	-	26
Treasurer	285,978	210,790	285,978	210,790
Community Correction Agency	50	-	-	50
EMPG - Fountain County Panic Button	-	12,427	12,427	-
Payroll Clearing	-	4,808,538	4,808,538	-
Totals	<u>\$ 10,884,076</u>	<u>\$ 37,970,750</u>	<u>\$ 37,841,316</u>	<u>\$ 11,013,510</u>

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

FOUNTAIN 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 which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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 which include 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: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

FOUNTAIN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine 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 which include receipts derived 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 which include amounts received from various sources which can include, but are 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 include outflows 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 which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include 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.

FOUNTAIN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are 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, transfer money 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 money 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 money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

FOUNTAIN 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, 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. 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.

FOUNTAIN COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

*B. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

*C. Additional Pension Plan*

The County also contributes to an additional pension plan unique to the County. Information regarding this plan may be obtained from the County.

**Note 7. Restatements**

For the year ended December 31, 2013, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances.

Fund	Balance December 31, 2012	Prior Period Adjustment	Balance January 1, 2013
Clerk's Trust	\$ 135,048	\$ 12,500	\$ 147,548
Treasurer	286,378	(400)	285,978

## SUPPLEMENTARY INFORMATION - UNAUDITED

For additional financial information, the County's Annual Report information can be found on the Gateway 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 Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

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

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013

	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	CAGIT County Certified Shares	City and Town Court Costs
Cash and investments - beginning	\$ 1,544	\$ 16,259	\$ 147,548	\$ 4,201,232	\$ 2,303	\$ 1	\$ 144,067
Receipts:							
Taxes	-	-	-	2,922,181	-	1,533,453	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	69,017	-	-	-
Charges for services	-	-	-	649,137	-	-	-
Fines and forfeits	-	-	-	257,382	1,190	-	4,574
Other receipts	45,164	38,266	1,123,112	551,354	-	-	-
Total receipts	45,164	38,266	1,123,112	4,449,071	1,190	1,533,453	4,574
Disbursements:							
Personal services	-	-	-	2,623,760	-	574,863	-
Supplies	-	-	-	227,187	-	73,346	-
Other services and charges	-	-	-	2,432,409	-	309,866	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	80,131	-	6,032	-
Other disbursements	46,254	35,477	1,121,654	49,615	-	-	-
Total disbursements	46,254	35,477	1,121,654	5,413,102	-	964,107	-
Excess (deficiency) of receipts over disbursements	(1,090)	2,789	1,458	(964,031)	1,190	569,346	4,574
Cash and investments - ending	\$ 454	\$ 19,048	\$ 149,006	\$ 3,237,201	\$ 3,493	\$ 569,347	\$ 148,641

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share
Cash and investments - beginning	\$ 21,882	\$ 315,081	\$ 5,001	\$ 22,541	\$ 26,687	\$ 58,648	\$ 11,439
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	11,522	-	-	-	-	-	-
Fines and forfeits	-	417,941	-	-	-	-	2,545
Other receipts	-	-	35,480	115	-	5,265	-
Total receipts	<u>11,522</u>	<u>417,941</u>	<u>35,480</u>	<u>115</u>	<u>-</u>	<u>5,265</u>	<u>2,545</u>
Disbursements:							
Personal services	-	28,126	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	25,313	442,276	35,585	1,053	-	-	-
Total disbursements	<u>25,313</u>	<u>470,402</u>	<u>35,585</u>	<u>1,053</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(13,791)</u>	<u>(52,461)</u>	<u>(105)</u>	<u>(938)</u>	<u>-</u>	<u>5,265</u>	<u>2,545</u>
Cash and investments - ending	<u>\$ 8,091</u>	<u>\$ 262,620</u>	<u>\$ 4,896</u>	<u>\$ 21,603</u>	<u>\$ 26,687</u>	<u>\$ 63,913</u>	<u>\$ 13,984</u>

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Planning/Right To Know	Extradition and Sheriff's Assistance	Firearms Training
Cash and investments - beginning	\$ 7,166	\$ 373,669	\$ 132,519	\$ 14,006	\$ 27,901	\$ 558	\$ 18,130
Receipts:							
Taxes	-	394,744	131,073	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	145,680	15,395	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,550	12,904	-	13,446	3,524	-	9,680
Total receipts	5,550	553,328	146,468	13,446	3,524	-	9,680
Disbursements:							
Personal services	-	102,694	-	-	-	-	-
Supplies	-	164,753	-	-	149	-	-
Other services and charges	-	265,730	-	17,509	6,649	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	93,287	-	175	-	-
Other disbursements	-	-	-	-	-	-	2,927
Total disbursements	-	533,177	93,287	17,509	6,973	-	2,927
Excess (deficiency) of receipts over disbursements	5,550	20,151	53,181	(4,063)	(3,449)	-	6,753
Cash and investments - ending	\$ 12,716	\$ 393,820	\$ 185,700	\$ 9,943	\$ 24,452	\$ 558	\$ 24,883

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	General Drain Improvement	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	Misdemeanant
Cash and investments - beginning	\$ 251,633	\$ 397,719	\$ 2,517	\$ 64,266	\$ 57,935	\$ 58,579	\$ 24,010
Receipts:							
Taxes	-	201,944	-	-	-	-	-
Licenses and permits	-	5,355	-	-	-	-	-
Intergovernmental	-	23,557	-	-	66,278	155,054	-
Charges for services	-	-	-	-	2,640	-	-
Fines and forfeits	-	3,767	-	-	-	-	-
Other receipts	1,298	85,245	1,601	-	180	11,880	12,732
Total receipts	1,298	319,868	1,601	-	69,098	166,934	12,732
Disbursements:							
Personal services	-	215,791	-	-	38,436	-	-
Supplies	-	3,413	-	-	1,415	139,015	-
Other services and charges	-	39,872	-	-	8,097	16,162	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	6,489
Total disbursements	-	259,076	-	-	47,948	155,177	6,489
Excess (deficiency) of receipts over disbursements	1,298	60,792	1,601	-	21,150	11,757	6,243
Cash and investments - ending	\$ 252,931	\$ 458,511	\$ 4,118	\$ 64,266	\$ 79,085	\$ 70,336	\$ 30,253

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2009	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat
Cash and investments - beginning	\$ 493,026	\$ 4,030	\$ 1,005,367	\$ 38,198	\$ 249,422	\$ 19,080	\$ 211,437
Receipts:							
Taxes	-	-	-	-	169,176	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,813,038	-	-	-	19,627	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	2,735	-	-	-	-	-
Other receipts	448,166	-	-	-	1,326	29,741	44,803
Total receipts	2,261,204	2,735	-	-	190,129	29,741	44,803
Disbursements:							
Personal services	1,083,822	-	-	-	73,080	36	-
Supplies	527,408	-	-	-	1,833	-	-
Other services and charges	159,542	-	-	-	37,824	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	27,940	-	-	-	7,902	-	-
Other disbursements	108,201	-	-	-	-	13,908	95,000
Total disbursements	1,906,913	-	-	-	120,639	13,944	95,000
Excess (deficiency) of receipts over disbursements	354,291	2,735	-	-	69,490	15,797	(50,197)
Cash and investments - ending	\$ 847,317	\$ 6,765	\$ 1,005,367	\$ 38,198	\$ 318,912	\$ 34,877	\$ 161,240

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Sheriff's Pension Trust	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Guardian Ad Litem
Cash and investments - beginning	\$ 6,300	\$ 1,596	\$ 52,309	\$ 4,366	\$ 44,723	\$ 113,259	\$ 11,982
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,414	14,908	4,890	25,169	38,984	14,705	-
Total receipts	6,414	14,908	4,890	25,169	38,984	14,705	-
Disbursements:							
Personal services	-	-	-	-	-	18,122	-
Supplies	-	-	-	-	-	789	-
Other services and charges	-	-	-	-	-	1,524	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	9,515	-	29,535	19,188	-	-
Total disbursements	-	9,515	-	29,535	19,188	20,435	-
Excess (deficiency) of receipts over disbursements	6,414	5,393	4,890	(4,366)	19,796	(5,730)	-
Cash and investments - ending	<u>\$ 12,714</u>	<u>\$ 6,989</u>	<u>\$ 57,199</u>	<u>\$ -</u>	<u>\$ 64,519</u>	<u>\$ 107,529</u>	<u>\$ 11,982</u>

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Court Appointed Special Advocate (CASA)	County Elected Officials Training	Statewide 911 Fund	Adult Probation Administrative	County User Fee	Drainage Maintenance	K-9
Cash and investments - beginning	\$ 19,199	\$ 2,179	\$ 233,702	\$ 1,818	\$ 19,338	\$ 265,169	\$ 920
Receipts:							
Taxes	-	-	-	-	-	8,622	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	395,810	-	-	-	-
Fines and forfeits	-	-	-	-	2,907	-	-
Other receipts	13,271	1,601	-	6,252	-	1,102	420
Total receipts	13,271	1,601	395,810	6,252	2,907	9,724	420
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	292,511	5,195	199	618	1,121
Total disbursements	-	-	292,511	5,195	199	618	1,121
Excess (deficiency) of receipts over disbursements	13,271	1,601	103,299	1,057	2,708	9,106	(701)
Cash and investments - ending	\$ 32,470	\$ 3,780	\$ 337,001	\$ 2,875	\$ 22,046	\$ 274,275	\$ 219

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Debt Service	Settlement	Wheel Tax	Sur Tax	CVET Agency	Financial Institution Tax	CEDIT Homestead Credit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,519
Receipts:							
Taxes	-	11,533,655	-	-	-	-	333,127
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	860,533	-	-	59,659	98,947	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	59,900	-	50,377	414,570	-	-	-
Total receipts	59,900	12,394,188	50,377	414,570	59,659	98,947	333,127
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	59,900	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	12,394,188	50,377	414,570	59,659	98,947	404,378
Total disbursements	59,900	12,394,188	50,377	414,570	59,659	98,947	404,378
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(71,251)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,268

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	HEA 1001 State Homestead Credit	LOIT PTRC	State Fines and Forfeitures	Infraction Judgments	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ (827)	\$ -	\$ 434	\$ 1,134	\$ 1	\$ 65	\$ 390
Receipts:							
Taxes	-	821,051	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	5,130
Fines and forfeits	-	-	12,758	-	-	-	-
Other receipts	827	-	-	23,578	379	1,135	-
Total receipts	827	821,051	12,758	23,578	379	1,135	5,130
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	821,051	10,876	22,414	379	515	5,090
Total disbursements	-	821,051	10,876	22,414	379	515	5,090
Excess (deficiency) of receipts over disbursements	827	-	1,882	1,164	-	620	40
Cash and investments - ending	\$ -	\$ -	\$ 2,316	\$ 2,298	\$ 1	\$ 685	\$ 430

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Forest Restoration	Inheritance Tax	Education Plate Fees Agency
Cash and investments - beginning	\$ 156	\$ 143	\$ -	\$ -	\$ 515	\$ 41,838	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	281
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	552,800	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	853	50	-	-	-
Other receipts	1,082	1,818	-	-	-	-	-
Total receipts	1,082	1,818	853	50	-	552,800	281
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,159	1,810	753	-	515	594,215	281
Total disbursements	1,159	1,810	753	-	515	594,215	281
Excess (deficiency) of receipts over disbursements	(77)	8	100	50	(515)	(41,415)	-
Cash and investments - ending	\$ 79	\$ 151	\$ 100	\$ 50	\$ -	\$ 423	\$ -

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Riverboat Revenue Sharing	CAGIT Distribution	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Prior To Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	USDA Grant - EMS Furnishings
Cash and investments - beginning	\$ -	\$ -	\$ 2,104	\$ 21,052	\$ 32,771	\$ 43,626	\$ 1,216
Receipts:							
Taxes	-	2,464,375	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	102,128	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	6,822	10,264	6,822	2,540
Total receipts	102,128	2,464,375	-	6,822	10,264	6,822	2,540
Disbursements:							
Personal services	-	-	-	-	5,456	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	3,500	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	102,128	2,464,375	982	2,136	-	4,287	3,235
Total disbursements	102,128	2,464,375	982	2,136	8,956	4,287	3,235
Excess (deficiency) of receipts over disbursements	-	-	(982)	4,686	1,308	2,535	(695)
Cash and investments - ending	\$ -	\$ -	\$ 1,122	\$ 25,738	\$ 34,079	\$ 46,161	\$ 521

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Communications Equipment Grant	Data Exchange Agreement	County Alcohol & Drug	Co Highway Christmas Fund	Co Share of Sex Offender Fee	Commissioner Sale 12-13	Commissioner Sale Fund
Cash and investments - beginning	\$ -	\$ 500	\$ 52,551	\$ -	\$ 1,083	\$ -	\$ 36,560
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	2,000	-	-	-	-	-
Fines and forfeits	-	-	11,559	-	678	-	-
Other receipts	2,665	-	-	960	-	37,878	-
Total receipts	2,665	2,000	11,559	960	678	37,878	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,500	4,120	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,665	-	-	488	-	33,943	27,249
Total disbursements	2,665	1,500	4,120	488	-	33,943	27,249
Excess (deficiency) of receipts over disbursements	-	500	7,439	472	678	3,935	(27,249)
Cash and investments - ending	\$ -	\$ 1,000	\$ 59,990	\$ 472	\$ 1,761	\$ 3,935	\$ 9,311

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	County Farm	Comm Foundation Grt - EMS Bldg	EMS BLDG Donation Fund	Co General Maintenance	Community Correct Local Approp	Adult Probation Services	Jury Fees
Cash and investments - beginning	\$ 428,689	\$ 1,168	\$ 2,000	\$ 321,483	\$ 1,346	\$ 52,482	\$ 9,291
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	37,604	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	38,942	2,806
Other receipts	-	-	-	1,658	700	-	-
Total receipts	<u>37,604</u>	<u>-</u>	<u>-</u>	<u>1,658</u>	<u>700</u>	<u>38,942</u>	<u>2,806</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	2,161	-
Other services and charges	-	-	-	-	-	2,211	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	36,560	-	-	-	-	1,869	-
Other disbursements	1,109	753	2,000	-	460	18,740	7,502
Total disbursements	<u>37,669</u>	<u>753</u>	<u>2,000</u>	<u>-</u>	<u>460</u>	<u>24,981</u>	<u>7,502</u>
Excess (deficiency) of receipts over disbursements	<u>(65)</u>	<u>(753)</u>	<u>(2,000)</u>	<u>1,658</u>	<u>240</u>	<u>13,961</u>	<u>(4,696)</u>
Cash and investments - ending	<u>\$ 428,624</u>	<u>\$ 415</u>	<u>\$ -</u>	<u>\$ 323,141</u>	<u>\$ 1,586</u>	<u>\$ 66,443</u>	<u>\$ 4,595</u>

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Infraction Deferral	Pre-Trial Diversion	Community Corrections 12/13	Community Corrections 13-14	Court Administration Fee	DNA Sample Processing	Public Defense Admin Fee
Cash and investments - beginning	\$ 48,040	\$ 4,842	\$ 67,219	\$ -	\$ 56,252	\$ 16,679	\$ 45,435
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	43,192	1,512	339,719	436,781	-	-	-
Total receipts	43,192	1,512	339,719	436,781	-	-	-
Disbursements:							
Personal services	23,180	-	8,712	13,885	-	-	-
Supplies	585	-	-	-	-	-	-
Other services and charges	23,559	850	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	7,447	-	-	-	-	-	-
Other disbursements	-	-	398,226	369,573	-	-	-
Total disbursements	54,771	850	406,938	383,458	-	-	-
Excess (deficiency) of receipts over disbursements	(11,579)	662	(67,219)	53,323	-	-	-
Cash and investments - ending	\$ 36,461	\$ 5,504	\$ -	\$ 53,323	\$ 56,252	\$ 16,679	\$ 45,435

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Sheriff Continuing Education	Sheriff's Dive Team Fund	Marijuana Eradication	Mural Restoration	Every 15 Minutes	Public Health Bio Terrorism Prep	Principal
Cash and investments - beginning	\$ 14,302	\$ 54	\$ 4,500	\$ 327	\$ 253	\$ 2,380	\$ 1,255
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	25,478
Total receipts	-	-	-	-	-	-	25,478
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	25,695
Total disbursements	-	-	-	-	-	-	25,695
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(217)
Cash and investments - ending	<u>\$ 14,302</u>	<u>\$ 54</u>	<u>\$ 4,500</u>	<u>\$ 327</u>	<u>\$ 253</u>	<u>\$ 2,380</u>	<u>\$ 1,038</u>

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Boston Mutual	Colonial Insurance	Vision Insurance	AFLAC	Liberty National	Health Insurance	NGL - National Guardian Life
Cash and investments - beginning	\$ (48)	\$ (265)	\$ (80)	\$ 1,428	\$ 152	\$ 5,524	\$ 168
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	10,348	33,276	6,174	26,950	2,484	2,413,714	756
Total receipts	10,348	33,276	6,174	26,950	2,484	2,413,714	756
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	9,358	33,315	6,212	26,894	2,299	2,362,253	693
Total disbursements	9,358	33,315	6,212	26,894	2,299	2,362,253	693
Excess (deficiency) of receipts over disbursements	990	(39)	(38)	56	185	51,461	63
Cash and investments - ending	\$ 942	\$ (304)	\$ (118)	\$ 1,484	\$ 337	\$ 56,985	\$ 231

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Prudential	Legal Aid	Treasurer	Community Correction Agency	EMPG - Fountain County Panic Button	Payroll Clearing	Totals
Cash and investments - beginning	\$ 54	\$ 26	\$ 285,978	\$ 50	\$ -	\$ -	\$ 10,884,076
Receipts:							
Taxes	-	-	-	-	-	-	20,513,682
Licenses and permits	-	-	-	-	-	-	5,355
Intergovernmental	-	-	-	-	-	-	3,981,713
Charges for services	-	-	-	-	-	-	1,103,843
Fines and forfeits	-	-	-	-	-	-	760,687
Other receipts	808	-	210,790	-	12,427	4,808,538	11,605,470
Total receipts	808	-	210,790	-	12,427	4,808,538	37,970,750
Disbursements:							
Personal services	-	-	-	-	-	-	4,809,963
Supplies	-	-	-	-	-	-	1,142,054
Other services and charges	-	-	-	-	-	-	3,330,924
Debt service - principal and interest	-	-	-	-	-	-	59,900
Capital outlay	-	-	-	-	-	-	261,343
Other disbursements	808	-	285,978	-	12,427	4,808,538	28,237,132
Total disbursements	808	-	285,978	-	12,427	4,808,538	37,841,316
Excess (deficiency) of receipts over disbursements	-	-	(75,188)	-	-	-	129,434
Cash and investments - ending	\$ 54	\$ 26	\$ 210,790	\$ 50	\$ -	\$ -	\$ 11,013,510

FOUNTAIN COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2013

	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 222,914	\$ -

FOUNTAIN COUNTY  
SCHEDULE OF LEASES  
December 31, 2013

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
BI INCORPORATED	ELECTRONIC MONITORING EQUIPMENT	\$ 127,777	11/1/2012	10/31/2014
GREAT AMERICAN LEASING	XEROX WORK CENTER COPIER	1,434	2/17/2010	2/17/2015
PITNEY BOWES	POSTAGE MACHINE	3,300	3/15/2010	3/15/2015
PURDUE COOPERATIVE EXT SERVICE	2 LAPTOPS (1 DOCKING STATION)	875	3/1/2013	3/1/2014
PURDUE COOPERATIVE EXT SERVICE	DESKTOP	1,270	3/1/2013	3/1/2015
PURDUE COOPERATIVE EXT SERVICE	COLOR PRINTER	700	3/1/2013	3/1/2015
PURDUE COOPERATIVE EXT SERVICE	MACBOOK PRO	680	3/13/2013	4/25/2014
SOUTHEASTERN EQUIPMENT CO	GRADALL EXCAVATOR	56,872	7/1/2012	7/1/2016
WEST SIDE TRACTOR SALES	JOHN DEERE ROAD GRADERS	<u>51,329</u>	1/18/2012	1/18/2015
Total of annual lease payments		<u>\$ 244,237</u>		

FOUNTAIN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 4, 2014, with Brenda Hardy, Auditor; Richard L. Klage, President of the County Council; and Don Hesler, County Commissioner.