

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

FINANCIAL STATEMENT AUDIT REPORT

OF

FOUNTAIN COUNTY, INDIANA

January 1, 2021 to December 31, 2022



**FILED**  
11/27/2023



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Colleen Chambers	01-01-21 to 12-31-23
County Treasurer	Susan Coffing	01-01-21 to 12-31-23
Clerk of the Circuit Court	Paula K. Copenhaver Patty Smith	01-01-21 to 12-31-22 01-01-23 to 12-31-23
County Sheriff	Terry Holt	01-01-21 to 12-31-23
County Recorder	Nikki Allen	01-01-21 to 12-31-23
President of the Board of County Commissioners	Brenda Hardy	01-01-21 to 12-31-23
President of the County Council	Dudley Cruea	01-01-21 to 12-31-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF FOUNTAIN COUNTY, INDIANA

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

We have audited the accompanying financial statement of Fountain County (County), which comprises the financial position and results of operations for the period of January 1, 2021 to December 31, 2022, 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 for the period of January 1, 2021 to December 31, 2022, 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, for the period of January 1, 2021 to December 31, 2022, 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). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* 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)

***Responsibilities of Management 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 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, 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 and related disclosures 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)

**Required Supplementary Information**

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, 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 do 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.



Beth Kelley, CPA, CFE  
Deputy State Examiner

November 14, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED  
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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.

The County's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

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

FOUNTAIN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	
Treasurer's Trust	\$ 508,015	\$ 492,297	\$ 508,015	\$ 492,297	\$ 530,459	\$ 492,297	\$ 530,459
Sheriff's Inmate Trust	2,379	211,043	210,180	3,242	182,043	183,925	1,360
Commissary Trust	48,691	197,046	167,682	78,055	168,961	127,089	119,927
Clerk's Trust	172,744	871,388	883,972	160,160	856,888	883,807	133,241
General Fund	11,132,042	7,679,392	6,774,620	12,036,814	8,360,711	7,887,487	12,510,038
Accident Report	5,693	1,512	1,207	5,998	1,765	3,730	4,033
CEDIT CO SHARE	699,875	600,927	826,482	474,320	581,371	851,831	203,860
LIT - Special Purpose	2,920,682	2,228,159	1,499,490	3,649,351	2,273,308	1,200,454	4,722,205
City/Town Court Costs	179,098	4,010	-	183,108	4,192	-	187,300
Clerk's Records Perpetuation	53,839	12,126	8,413	57,552	12,653	15,995	54,210
Community Corr Project Income	1,227,907	578,678	587,211	1,219,374	504,031	579,669	1,143,736
Community Transition	12,950	27,600	37,400	3,150	46,625	47,000	2,775
Congressional Interest	15,191	64	1,053	14,202	87	1,053	13,236
Congressional Principle	26,687	-	-	26,687	-	-	26,687
Non-Revert Prisoner Reimburse	1,613	6,335	-	7,948	4,985	-	12,933
County Sales Disclosure Fund	14,218	1,095	-	15,313	9,275	-	24,588
Covered Bridge Maintenance	24,218	5,550	-	29,768	5,550	9,600	25,718
Cumulative Bridge Fund	648,193	874,784	756,879	766,098	608,634	630,646	744,086
Cum. Capital Development (CCD)	888,479	240,816	224,291	905,004	306,350	444,678	766,676
Cum. Voting System	94,939	43,626	-	138,565	45,998	-	184,563
Co Drug Free Community	23,530	12,987	15,334	21,183	11,553	18,448	14,288
LEPC	29,488	4,261	3,225	30,524	4,396	4,489	30,431
County Extradition	27,097	189	1,023	26,263	494	4,982	21,775
Firearms Training	42,800	3,600	9,751	36,649	17,860	33,150	21,359
Drainage Improvement	284,036	1,204	-	285,240	1,824	-	287,064
Health	1,370,856	481,598	376,711	1,475,743	235,603	312,788	1,398,558
Co ID Protection Fund	12,043	3,423	-	15,466	3,179	-	18,645
Local Health Maintenance	144,605	68,798	62,528	150,875	66,464	61,755	155,584
Local Roads & Streets	269,170	287,276	195,151	361,295	310,820	238,304	433,811
CO SHARE LOIT PUBLIC SAFETY	168,663	720,870	719,471	170,062	732,061	730,282	171,841
MVH - Co Hwy Restricted	439,625	1,462,415	1,417,994	484,046	1,525,741	991,272	1,018,515
County Misdemeanant	65,431	12,350	5,318	72,463	12,350	10,000	74,813
MVH - Co Hwy	179,432	2,034,401	1,815,532	398,301	2,145,355	2,168,640	375,016
TMA OMITTED PROP AUDIT	-	-	-	-	311,918	209,606	102,312
Plat Book	8,255	15,880	2,400	21,735	13,835	2,446	33,124
Rainy Day Fund	666,810	-	96,000	570,810	110,696	-	681,506
Recorders Records Perpetuation	113,101	64,006	25,536	151,571	57,486	37,310	171,747
Riverboat Revenue	322,822	44,750	73,818	293,754	40,204	-	333,958
Sheriff's Pension Trust	5,108	5,961	-	11,069	7,952	-	19,021
Excess Tax	36,815	43,443	27,378	52,880	17,584	7,773	62,691
Surveyor's Corner Perpetuation	122,639	17,110	-	139,749	15,895	-	155,644
Tax Sale Redemption	-	42,812	40,661	2,151	77,326	75,714	3,763
Surplus Tax Sale	322,952	690,206	368,590	644,568	1,512,152	1,709,747	446,973
Local Health Dept Trust Acct	151,021	37,751	32,775	155,997	27,639	32,151	151,485

FOUNTAIN COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
Guardian Ad Lit User	11,982	-	-	11,982	-	216	11,766
CAPTA Grant - CASA Program	100,866	26,533	24,626	102,773	14,338	21,046	96,065
Co Elected Officials Training	7,440	3,476	1,014	9,902	3,214	616	12,500
Statewide 911 Fund	29,276	382,054	319,172	92,608	373,731	413,663	52,676
Reassessment Fund 15	796,953	410,586	388,364	819,175	218,586	1,037,760	1
Heritage Barn Public Safety	100	50	-	150	100	-	250
LOIT 2016 Spec Dist-Co Share	40	-	-	40	-	-	40
Initial-Monthly Probation User	37,867	78,003	-	115,870	57,551	141,846	31,575
County User Fees	29,764	2,489	956	31,297	3,587	3,740	31,144
Drainage Maintenance	282,612	16,552	46,480	252,684	16,119	1,555	267,248
K-9 Project	1,097	12,683	3,689	10,091	1,061	4,209	6,943
Payroll	-	19,406	19,405	1	20,030	19,319	712
Mass Mutual	31	78,763	78,763	31	76,221	74,971	1,281
Federal Taxes	-	479,276	479,276	-	483,730	483,730	-
Garnishment	2	9,013	9,013	2	11,139	11,139	2
SETTLEMENT	-	18,461,393	18,460,571	822	19,509,870	19,510,691	1
Wheel Tax	-	66,415	66,415	-	67,654	67,654	-
SURTAX Fund	-	480,995	480,995	-	470,372	470,372	-
CVET Distribution	-	62,281	62,281	-	64,381	64,381	-
Financial Institution Tax(FIT)	-	186,163	186,163	-	210,366	210,366	-
Local Income Tax - PTR	8,552	404,211	369,905	42,858	412,855	410,261	45,452
Fines & Forfeitures	1,250	287	1,536	1	6,485	6,485	1
Infraction Judgments	1,945	14,641	15,978	608	15,372	14,836	1,144
Overweight Vehicle Fines	15	2,055	2,070	-	-	-	-
Special Death Benefit Fee	110	1,130	1,150	90	1,569	1,609	50
Sales Disclosure	580	9,640	5,170	5,050	12,330	15,640	1,740
Coroner's Training-Cont Educ	182	1,928	2,000	110	1,825	1,823	112
Interstate Compact Adult Offen	-	375	250	125	438	438	125
Mortgage Recording Fee - State	215	1,935	2,008	142	1,828	1,865	105
Sex Offender Fees	55	485	71	469	498	957	10
Child Restraint System	50	125	175	-	25	25	-
Education License Plate	-	150	150	-	169	169	-
Riverboat Revenue Sharing	-	102,008	102,008	-	92,787	92,787	-
LIT Certified Shares	-	4,042,107	4,042,107	-	4,128,550	4,128,550	-
LIT Public Safety	-	1,010,527	1,010,527	-	1,032,138	1,032,138	-
LIT Economic Development	-	808,421	808,421	-	825,710	825,710	-
Co Gen IV-D Incentive Fund	30,295	5,773	1,200	34,868	5,643	-	40,511
Prosecutor Title IV-D Incentiv	38,265	8,682	10,065	36,882	8,491	15,118	30,255
Clerk IVD Incen After Oct 1999	77,780	5,773	6,940	76,613	5,643	373	81,883
Community Corrections FY2021	-	1,091,612	967,759	123,853	-	29,103	94,750
Reassessment Fund 15	-	-	-	-	-	-	-
County Alcohol & Drug	55,569	8,688	-	64,257	6,929	13,700	57,486
Pre-Trial Diversion	34,458	17,809	1,000	51,267	18,088	-	69,355

FOUNTAIN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	
Cumulative Reassessment	-	-	-	-	1,174,591	501,827	672,764
Opioid Restricted Fund	-	-	-	-	63,227	-	63,227
Opioid Unrestricted Fund	-	-	-	-	26,428	-	26,428
Infraction Deferral	16,484	36,459	35,078	17,865	34,881	43,212	9,534
Probation Administration Fund	108,092	13,662	19,644	102,110	14,342	32,077	84,375
Special Death Benefit	255	-	-	255	-	-	255
Jury Fees	3,651	2,037	725	4,963	2,140	3,469	3,634
DNA Sample Processing	16,679	-	-	16,679	-	-	16,679
Chemical Test Fee	2,238	16,022	17,057	1,203	16,309	10,287	7,225
Probation - CTP	4,125	2,475	-	6,600	-	-	6,600
Public Defense Admin Fee	45,435	-	-	45,435	-	-	45,435
MC Auction Fund	-	-	-	-	78,999	40,722	38,277
Sheriff Continuing Education	5,557	599	1,051	5,105	648	1,272	4,481
Co Share of Sex Offender Fee	60	-	-	60	883	-	943
Commissioner Sale Surplus Fund	-	8,387	997	7,390	-	4,045	3,345
Commissioner Sale Fund 2023	101	-	-	101	9,528	9,630	(1)
SHERIFF'S DIVE TEAM FUND	54	-	-	54	-	-	54
Marijuana Eradication	4,500	-	-	4,500	-	-	4,500
Mural Restoration	327	-	-	327	-	-	327
Every 15 Minutes	253	-	-	253	-	-	253
County Farm	215,865	43,780	6,829	252,816	48,425	24,264	276,977
EMS BLDG DONATION FUND	3,072	3,600	6,387	285	3,800	4,045	40
FW HEALTH DONATION FUND	5,180	104	3,732	1,552	30	715	867
HEALTH EDUCATION	1,198	-	-	1,198	-	-	1,198
Co General Maintenance II	137,813	477	114,492	23,798	58	23,809	47
Community Correct Local Approp	643	-	-	643	-	-	643
TMA Fund prior to 2022	161,797	163,104	12,984	311,917	137,410	311,918	137,409
Bounce Back	-	25	-	25	-	-	25
Prudential	27	-	-	27	-	-	27
County Taxes	-	129,610	129,610	-	132,444	132,444	-
State Taxes	-	210,022	210,022	-	214,077	214,077	-
Grange	190	583	388	385	583	-	968
Principal	2,385	34,626	36,620	391	44,691	44,225	857
Boston Mutual	1,103	5,085	5,765	423	11,719	11,198	944
Colonial Insurance	3,016	46,375	48,675	716	46,088	46,084	720
SocSec/Medicare	-	476,063	476,063	-	485,950	485,950	-
Vision Insurance	23	2,856	2,658	221	2,514	2,590	145
AFLAC	634	28,912	30,503	(957)	35,535	33,996	582
Liberty National	253	-	-	253	-	-	253
Health Insurance	295,108	709,024	988,175	15,957	772,063	787,344	676
Child Support	-	13,941	13,941	-	14,716	14,716	-
NGL - National Guardian Life	161	184	156	189	156	130	215
Sheriff Retirement	-	14,499	14,499	-	17,180	17,180	-
Def Comp	-	1,988	1,988	-	-	-	-

FOUNTAIN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
Empower Retirement	-	60,860	60,860	-	63,133	63,133	-
ONB - Health Insurance Acct	210,971	1,456,092	1,618,091	48,972	1,944,474	1,910,825	82,621
Community Corrections 18-19	56,537	-	56,537	-	-	-	-
Community Corrections 19-20	104,170	-	32,279	71,891	2,363,127	2,341,319	93,699
Title IV-E - Foster Care	-	-	-	-	505	-	505
CARES Safety Awareness Reimbur	(53,049)	53,049	-	-	-	-	-
2020 Cares Act - Federal Elect	-	10,438	10,438	-	-	-	-
ARP Coronavirus Lcl Rcvy Fnd	-	1,589,351	-	1,589,351	1,589,106	306,439	2,872,018
USDA Grant - EMS Furnishings	522	-	-	522	-	-	522
WCRCC Prob Grant Fund	-	1,411,730	1,411,730	-	-	-	-
Comm Correc Prob Grant - Mont	-	199,623	199,623	-	214,185	214,185	-
Comm Correc Prob Grant - Parke	-	52,920	52,920	-	43,048	43,048	-
2022 Comm Correc Prob - Fo Co	42,294	-	39,240	3,054	70,605	68,464	5,195
JCAP Administrator Grant	-	75,769	71,469	4,300	-	4,597	(297)
Justice Partners Grant	118,281	73,824	213	191,892	-	12,803	179,089
JDAI FY21 Grant	3,326	9,236	8,449	4,113	2,557	-	6,670
CESF FY2020	-	19,959	-	19,959	-	-	19,959
2023 Comm Corr Prob Grant	-	67,575	63,424	4,151	15,311	15,312	4,150
Community Crossing Grant 2021	-	237,621	237,621	-	-	-	-
Community Crossings 2021-2	-	-	-	-	918,580	918,580	-
Community Crossing Grant 2022	-	-	-	-	868,743	868,743	-
INDOT - Bridge Inspection 2022	-	-	-	-	75,945	-	75,945
Sheriff Vehicle Grant 2021	-	31,000	31,000	-	-	-	-
National Night Out	6,771	800	2,665	4,906	750	5,496	160
PHEP Base Grant	10,519	12,500	26,583	(3,564)	37,500	20,888	13,048
COVID-19 TEST SITE	62,366	114,202	176,568	-	-	-	-
COVID Testing Grant	-	193,555	60,141	133,414	132,934	121,429	144,919
COVID Response Grant - Schools	-	-	-	-	110,000	16,591	93,409
COVID Vaccine Ins Reimb Grant	-	65,848	-	65,848	269,962	1,000	334,810
2021 EMPG	-	-	-	-	18,554	18,554	-
2021 EMPG Salary Reimbursement	-	-	-	-	32,828	-	32,828
INCDA/CDBG - FO CO GRANT	31,705	14,833	46,538	-	-	-	-
COVID-19 RESPONSE PROG GRANT	64,908	986	65,894	-	-	-	-
2019 EMPG - Salary Reimb.	-	33,881	33,881	-	-	-	-
2020 EMPG - Salary Reimb.	-	18,000	-	18,000	-	-	18,000
C.A.R.S Grant Fund	-	-	-	-	48,132	48,132	-
JRAC	-	-	-	-	28,000	2,570	25,430
<b>Totals</b>	<b><u>\$ 26,727,153</u></b>	<b><u>\$ 56,214,383</u></b>	<b><u>\$ 52,237,967</u></b>	<b><u>\$ 30,703,569</u></b>	<b><u>\$ 62,181,090</u></b>	<b><u>\$ 58,940,313</u></b>	<b><u>\$ 33,944,346</u></b>

The notes to the financial statement are 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.* Amounts received from one or more of the following: property tax, local 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.

FOUNTAIN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

*Charges for services.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

*Fines and forfeits.* Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

*Other receipts.* Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

**E. Disbursements**

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

*Personal services.* Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

FOUNTAIN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

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, 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. 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 statements. 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 statements. 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. There is a County retirement plan through Nationwide investments available to all employees after one year of service and full time employment.

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. The overdrawn balances are the result of expenditures exceeding receipts.

**Note 8. Holding Corporation**

The County has entered into a capital lease with the Fountain 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 \$1,172,000, and for 2022 totaled \$1,155,500.

REQUIRED SUPPLEMENTARY INFORMATION

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

	Treasurer's Trust	Sheriff's Inmate Trust	Commissary Trust	Clerk's Trust	General Fund	Accident Report	CEDIT CO SHARE	LIT - Special Purpose	City/Town Court Costs	Clerk's Records Perpetuation	Community Corr Project Income
Cash and investments - beginning	\$ 508,015	\$ 2,379	\$ 48,691	\$ 172,744	\$ 11,132,042	\$ 5,693	\$ 699,875	\$ 2,920,682	\$ 179,098	\$ 53,839	\$ 1,227,907
Receipts:											
Taxes	492,297	-	-	-	3,164,471	-	-	-	-	-	-
Licenses and permits	-	-	-	-	1,100	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,651,153	-	-	-	-	-	-
Charges for services	-	-	-	-	1,594,243	1,512	598,909	2,223,159	4,010	12,126	578,678
Fines and forfeits	-	-	-	731,437	56,957	-	-	-	-	-	-
Other receipts	-	211,043	197,046	139,951	211,468	-	2,018	5,000	-	-	-
Total receipts	492,297	211,043	197,046	871,388	7,679,392	1,512	600,927	2,228,159	4,010	12,126	578,678
Disbursements:											
Personal services	-	-	-	-	4,028,327	1,207	172,807	-	-	-	36,698
Supplies	-	-	-	-	383,728	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,486,765	-	221,785	1,360,796	-	-	-
Capital outlay	-	-	-	-	537,297	-	431,890	138,694	-	-	-
Other disbursements	508,015	210,180	167,682	883,972	338,503	-	-	-	-	8,413	550,513
Total disbursements	508,015	210,180	167,682	883,972	6,774,620	1,207	826,482	1,499,490	-	8,413	587,211
Excess (deficiency) of receipts over disbursements	(15,718)	863	29,364	(12,584)	904,772	305	(225,555)	728,669	4,010	3,713	(8,533)
Cash and investments - ending	\$ 492,297	\$ 3,242	\$ 78,055	\$ 160,160	\$ 12,036,814	\$ 5,998	\$ 474,320	\$ 3,649,351	\$ 183,108	\$ 57,552	\$ 1,219,374

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

	Community Transition	Congressional Interest	Congressional Principle	Non-Revert Prisoner Reimburse	County Sales Disclosure Fund	Covered Bridge Maintenance	Cumulative Bridge Fund	Cum. Capital Development (CCD)	Cum. Voting System	Co Drug Free Community	LEPC
Cash and investments - beginning	\$ 12,950	\$ 15,191	\$ 26,687	\$ 1,613	\$ 14,218	\$ 24,218	\$ 648,193	\$ 888,479	\$ 94,939	\$ 23,530	\$ 29,488
Receipts:											
Taxes	-	-	-	-	-	-	515,386	218,841	39,645	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	351,492	21,975	3,981	-	-
Charges for services	27,600	-	-	6,335	1,095	5,550	4,430	-	-	12,987	4,261
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	64	-	-	-	-	3,476	-	-	-	-
<b>Total receipts</b>	<b>27,600</b>	<b>64</b>	<b>-</b>	<b>6,335</b>	<b>1,095</b>	<b>5,550</b>	<b>874,784</b>	<b>240,816</b>	<b>43,626</b>	<b>12,987</b>	<b>4,261</b>
Disbursements:											
Personal services	-	-	-	-	-	-	130,956	-	-	-	-
Supplies	-	-	-	-	-	-	81,777	-	-	2,167	37
Other services and charges	-	-	-	-	-	-	-	-	-	13,167	2,795
Capital outlay	-	-	-	-	-	-	306,525	224,291	-	-	393
Other disbursements	37,400	1,053	-	-	-	-	237,621	-	-	-	-
<b>Total disbursements</b>	<b>37,400</b>	<b>1,053</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>756,879</b>	<b>224,291</b>	<b>-</b>	<b>15,334</b>	<b>3,225</b>
Excess (deficiency) of receipts over disbursements	(9,800)	(989)	-	6,335	1,095	5,550	117,905	16,525	43,626	(2,347)	1,036
Cash and investments - ending	\$ 3,150	\$ 14,202	\$ 26,687	\$ 7,948	\$ 15,313	\$ 29,768	\$ 766,098	\$ 905,004	\$ 138,565	\$ 21,183	\$ 30,524

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

	County Extradition	Firearms Training	Drainage Improvement	Health	Co ID Protection Fund	Local Health Maintenance	Local Roads & Streets	CO SHARE LOIT PUBLIC SAFETY	MVH - Co Hwy Restricted	County Misdemeanant	MVH - Co Hwy
Cash and investments - beginning	\$ 27,097	\$ 42,800	\$ 284,036	\$ 1,370,856	\$ 12,043	\$ 144,605	\$ 269,170	\$ 168,663	\$ 439,625	\$ 65,431	\$ 179,432
Receipts:											
Taxes	-	-	-	237,871	-	-	-	-	-	-	-
Licenses and permits	-	-	-	13,083	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	23,886	-	66,278	283,709	-	1,461,427	-	1,461,427
Charges for services	189	3,600	-	51,963	3,423	-	2,205	720,870	988	12,350	568,544
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	1,204	154,795	-	2,520	1,362	-	-	-	4,430
Total receipts	189	3,600	1,204	481,598	3,423	68,798	287,276	720,870	1,462,415	12,350	2,034,401
Disbursements:											
Personal services	-	-	-	322,723	-	46,308	-	627,621	-	-	917,951
Supplies	-	-	-	6,683	-	7,843	176,225	71,839	340,292	5,318	465,674
Other services and charges	-	-	-	47,305	-	8,324	18,926	20,011	580,963	-	313,121
Capital outlay	-	-	-	-	-	53	-	-	496,739	-	114,626
Other disbursements	1,023	9,751	-	-	-	-	-	-	-	-	4,160
Total disbursements	1,023	9,751	-	376,711	-	62,528	195,151	719,471	1,417,994	5,318	1,815,532
Excess (deficiency) of receipts over disbursements	(834)	(6,151)	1,204	104,887	3,423	6,270	92,125	1,399	44,421	7,032	218,869
Cash and investments - ending	\$ 26,263	\$ 36,649	\$ 285,240	\$ 1,475,743	\$ 15,466	\$ 150,875	\$ 361,295	\$ 170,062	\$ 484,046	\$ 72,463	\$ 398,301

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

	TMA OMITTED PROP AUDIT	Plat Book	Rainy Day Fund	Recorders Records Perpetuation	Riverboat Revenue	Sheriff's Pension Trust	Excess Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Surplus Tax Sale	Local Health Dept Trust Acct
Cash and investments - beginning	\$ -	\$ 8,255	\$ 666,810	\$ 113,101	\$ 322,822	\$ 5,108	\$ 36,815	\$ 122,639	\$ -	\$ 322,952	\$ 151,021
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	29,917	-	-	-	-	-	28,260
Charges for services	-	15,880	-	64,006	14,833	5,961	43,443	17,110	42,812	690,206	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	9,491
Total receipts	-	15,880	-	64,006	44,750	5,961	43,443	17,110	42,812	690,206	37,751
Disbursements:											
Personal services	-	2,400	-	205	-	-	-	-	-	-	29,048
Supplies	-	-	-	-	-	-	-	-	-	-	737
Other services and charges	-	-	50,000	-	-	-	-	-	-	-	2,990
Capital outlay	-	-	46,000	-	25,000	-	-	-	-	-	-
Other disbursements	-	-	-	25,331	48,818	-	27,378	-	40,661	368,590	-
Total disbursements	-	2,400	96,000	25,536	73,818	-	27,378	-	40,661	368,590	32,775
Excess (deficiency) of receipts over disbursements	-	13,480	(96,000)	38,470	(29,068)	5,961	16,065	17,110	2,151	321,616	4,976
Cash and investments - ending	\$ -	\$ 21,735	\$ 570,810	\$ 151,571	\$ 293,754	\$ 11,069	\$ 52,880	\$ 139,749	\$ 2,151	\$ 644,568	\$ 155,997

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

	Guardian Ad Lit User	CAPTA Grant - CASA Program	Co Elected Officials Training	Statewide 911 Fund	Reassessment Fund 15	Heritage Barn Public Safety	LOIT 2016 Spec Dist-Co Share	Initial-Monthly Probation User	County User Fees	Drainage Maintenance	K-9 Project
Cash and investments - beginning	\$ 11,982	\$ 100,866	\$ 7,440	\$ 29,726	\$ 796,953	\$ 100	\$ 40	\$ 37,867	\$ 29,764	\$ 282,612	\$ 1,097
Receipts:											
Taxes	-	-	-	-	370,285	-	-	-	-	15,187	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	17,049	-	-	37,183	-	-	-	-	-	-
Charges for services	-	9,484	3,476	270,834	-	50	-	78,003	2,489	232	12,683
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	111,220	3,118	-	-	-	-	1,133	-
Total receipts	-	26,533	3,476	382,054	410,586	50	-	78,003	2,489	16,552	12,683
Disbursements:											
Personal services	-	12,960	-	253,305	186,042	-	-	-	-	-	-
Supplies	-	-	-	-	2,296	-	-	-	-	-	-
Other services and charges	-	-	-	59,341	198,250	-	-	-	-	-	-
Capital outlay	-	-	-	6,526	1,776	-	-	-	-	-	-
Other disbursements	-	11,666	1,014	-	-	-	-	-	956	46,480	3,689
Total disbursements	-	24,626	1,014	319,172	388,364	-	-	-	956	46,480	3,689
Excess (deficiency) of receipts over disbursements	-	1,907	2,462	62,882	22,222	50	-	78,003	1,533	(29,928)	8,994
Cash and investments - ending	\$ 11,982	\$ 102,773	\$ 9,902	\$ 92,608	\$ 819,175	\$ 150	\$ 40	\$ 115,870	\$ 31,297	\$ 252,684	\$ 10,091

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

	Payroll	Mass Mutual	Federal Taxes	Garnishment	SETTLEMENT	Wheel Tax	SURTAX Fund	CVET Distribution	Financial Institution Tax(FIT)	Local Income Tax - PTR	Fines & Forfeitures
Cash and investments - beginning	\$ -	\$ 31	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,552	\$ 1,250
Receipts:											
Taxes	-	-	-	-	17,352,310	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,109,083	-	-	62,281	186,163	-	-
Charges for services	-	-	-	-	-	66,415	480,995	-	-	404,211	287
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	19,406	78,763	479,276	9,013	-	-	-	-	-	-	-
Total receipts	19,406	78,763	479,276	9,013	18,461,393	66,415	480,995	62,281	186,163	404,211	287
Disbursements:											
Personal services	18,695	78,763	479,276	8,628	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	710	-	-	385	18,460,571	66,415	480,995	62,281	186,163	369,905	1,536
Total disbursements	19,405	78,763	479,276	9,013	18,460,571	66,415	480,995	62,281	186,163	369,905	1,536
Excess (deficiency) of receipts over disbursements	1	-	-	-	822	-	-	-	-	34,306	(1,249)
Cash and investments - ending	\$ 1	\$ 31	\$ -	\$ 2	\$ 822	\$ -	\$ -	\$ -	\$ -	\$ 42,858	\$ 1

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

	Infraction Judgments	Overweight Vehicle Fines	Special Death Benefit Fee	Sales Disclosure	Coroner's Training-Cont Educ	Interstate Compact Adult Offen	Mortgage Recording Fee - State	Sex Offender Fees	Child Restraint System	Education License Plate	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 1,945	\$ 15	\$ 110	\$ 580	\$ 182	\$ -	\$ 215	\$ 55	\$ 50	\$ -	\$ -
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	14,641	2,055	1,130	9,640	1,928	375	1,935	485	125	150	102,008
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	14,641	2,055	1,130	9,640	1,928	375	1,935	485	125	150	102,008
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	15,978	2,070	1,150	5,170	2,000	250	2,008	71	175	150	102,008
Total disbursements	15,978	2,070	1,150	5,170	2,000	250	2,008	71	175	150	102,008
Excess (deficiency) of receipts over disbursements	(1,337)	(15)	(20)	4,470	(72)	125	(73)	414	(50)	-	-
Cash and investments - ending	\$ 608	\$ -	\$ 90	\$ 5,050	\$ 110	\$ 125	\$ 142	\$ 469	\$ -	\$ -	\$ -

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

	LIT Certified Shares	LIT Public Safety	LIT Economic Development	Co Gen IV-D Incentive Fund	Prosecutor Title IV-D Incentiv	Clerk IVD Incen After Oct 1999	Community Corrections FY2021	Reassessment Fund 15	County Alcohol & Drug	Pre-Trial Diversion	Cumulative Reassessment
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 30,295	\$ 38,265	\$ 77,780	\$ -	\$ -	\$ 55,569	\$ 34,458	\$ -
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	4,042,107	-	-	-	-	-	1,091,612	-	-	-	-
Charges for services	-	1,010,527	808,421	-	-	-	-	-	8,688	17,809	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	5,773	8,682	5,773	-	-	-	-	-
Total receipts	<u>4,042,107</u>	<u>1,010,527</u>	<u>808,421</u>	<u>5,773</u>	<u>8,682</u>	<u>5,773</u>	<u>1,091,612</u>	<u>-</u>	<u>8,688</u>	<u>17,809</u>	<u>-</u>
Disbursements:											
Personal services	-	-	-	-	6,783	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	1,000	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	4,042,107	1,010,527	808,421	1,200	3,282	6,940	967,759	-	-	-	-
Total disbursements	<u>4,042,107</u>	<u>1,010,527</u>	<u>808,421</u>	<u>1,200</u>	<u>10,065</u>	<u>6,940</u>	<u>967,759</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	-	4,573	(1,383)	(1,167)	123,853	-	8,688	16,809	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,868</u>	<u>\$ 36,882</u>	<u>\$ 76,613</u>	<u>\$ 123,853</u>	<u>\$ -</u>	<u>\$ 64,257</u>	<u>\$ 51,267</u>	<u>\$ -</u>

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

	Opioid Restricted Fund	Opioid Unrestricted Fund	Infraction Deferral	Probation Administration Fund	Special Death Benefit	Jury Fees	DNA Sample Processing	Chemical Test Fee	Probation - CTP	Public Defense Admin Fee	MC Auction Fund
Cash and investments - beginning	\$ -	\$ -	\$ 16,484	\$ 108,092	\$ 255	\$ 3,651	\$ 16,679	\$ 2,238	\$ 4,125	\$ 45,435	\$ -
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	36,459	13,662	-	2,037	-	16,022	2,475	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	36,459	13,662	-	2,037	-	16,022	2,475	-	-
Disbursements:											
Personal services	-	-	18,659	228	-	-	-	-	-	-	-
Supplies	-	-	-	2,829	-	-	-	-	-	-	-
Other services and charges	-	-	16,419	13,505	-	725	-	-	-	-	-
Capital outlay	-	-	-	3,082	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	17,057	-	-	-
Total disbursements	-	-	35,078	19,644	-	725	-	17,057	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	1,381	(5,982)	-	1,312	-	(1,035)	2,475	-	-
Cash and investments - ending	\$ -	\$ -	\$ 17,865	\$ 102,110	\$ 255	\$ 4,963	\$ 16,679	\$ 1,203	\$ 6,600	\$ 45,435	\$ -

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

	Sheriff Continuing Education	Co Share of Sex Offender Fee	Commissioner Sale Surplus Fund	Commissioner Sale Fund 2023	SHERIFF'S DIVE TEAM FUND	Marijuana Eradication	Mural Restoration	Every 15 Minutes	County Farm	EMS BLDG DONATION FUND	FW HEALTH DONATION FUND
Cash and investments - beginning	\$ 5,557	\$ 60	\$ -	\$ 101	\$ 54	\$ 4,500	\$ 327	\$ 253	\$ 215,865	\$ 3,072	\$ 5,180
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	599	-	8,387	-	-	-	-	-	43,780	3,600	84
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	20
Total receipts	599	-	8,387	-	-	-	-	-	43,780	3,600	104
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	5,720	-	-
Other disbursements	1,051	-	997	-	-	-	-	-	1,109	6,387	3,732
Total disbursements	1,051	-	997	-	-	-	-	-	6,829	6,387	3,732
Excess (deficiency) of receipts over disbursements	(452)	-	7,390	-	-	-	-	-	36,951	(2,787)	(3,628)
Cash and investments - ending	\$ 5,105	\$ 60	\$ 7,390	\$ 101	\$ 54	\$ 4,500	\$ 327	\$ 253	\$ 252,816	\$ 285	\$ 1,552

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

	HEALTH EDUCATION	Co General Maintenance II	Community Correct Local Approp	TMA Fund prior to 2022	Bounce Back	Prudential	County Taxes	State Taxes	Grange	Principal
Cash and investments - beginning	\$ 1,198	\$ 137,813	\$ 643	\$ 161,797	\$ -	\$ 27	\$ -	\$ -	\$ 190	\$ 2,385
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	163,104	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	477	-	-	25	-	129,610	210,022	583	34,626
Total receipts	-	477	-	163,104	25	-	129,610	210,022	583	34,626
Disbursements:										
Personal services	-	-	-	-	-	-	129,610	210,022	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	89,492	-	-	-	-	-	-	-	-
Capital outlay	-	25,000	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	12,984	-	-	-	-	388	36,620
Total disbursements	-	114,492	-	12,984	-	-	129,610	210,022	388	36,620
Excess (deficiency) of receipts over disbursements	-	(114,015)	-	150,120	25	-	-	-	195	(1,994)
Cash and investments - ending	\$ 1,198	\$ 23,798	\$ 643	\$ 311,917	\$ 25	\$ 27	\$ -	\$ -	\$ 385	\$ 391

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

	Boston Mutual	Colonial Insurance	SocSec/Medicare	Vision Insurance	AFLAC	Liberty National	Health Insurance	Child Support	NGL - National Guardian Life
Cash and investments - beginning	\$ 1,103	\$ 3,016	\$ -	\$ 23	\$ 634	\$ 253	\$ 295,108	\$ -	\$ 161
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	67	-	231	66	-	363,320	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	5,085	46,308	476,063	2,625	28,846	-	345,704	13,941	184
Total receipts	5,085	46,375	476,063	2,856	28,912	-	709,024	13,941	184
Disbursements:									
Personal services	-	-	476,063	-	-	-	-	13,941	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	5,765	48,675	-	2,658	30,503	-	988,175	-	156
Total disbursements	5,765	48,675	476,063	2,658	30,503	-	988,175	13,941	156
Excess (deficiency) of receipts over disbursements	(680)	(2,300)	-	198	(1,591)	-	(279,151)	-	28
Cash and investments - ending	\$ 423	\$ 716	\$ -	\$ 221	\$ (957)	\$ 253	\$ 15,957	\$ -	\$ 189

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

	Sheriff Retirement	Def Comp	Empower Retirement	ONB - Health Insurance Acct	Community Corrections 18-19	Community Corrections 19-20	Title IV-E - Foster Care	CARES Safety Awareness Reimbur	2020 Cares Act - Federal Elect	ARP Coronavirus Lcl Rcvy Fnd
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 210,971	\$ 56,537	\$ 104,170	\$ -	\$ (53,049)	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	53,049	-	1,587,510
Charges for services	-	-	-	1,456,092	-	-	-	-	10,438	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	14,499	1,988	60,860	-	-	-	-	-	-	1,841
Total receipts	14,499	1,988	60,860	1,456,092	-	-	-	53,049	10,438	1,589,351
Disbursements:										
Personal services	13,984	1,988	60,860	-	-	28,380	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	515	-	-	1,618,091	56,537	3,899	-	-	10,438	-
Total disbursements	14,499	1,988	60,860	1,618,091	56,537	32,279	-	-	10,438	-
Excess (deficiency) of receipts over disbursements	-	-	-	(161,999)	(56,537)	(32,279)	-	53,049	-	1,589,351
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 48,972	\$ -	\$ 71,891	\$ -	\$ -	\$ -	\$ 1,589,351

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

	USDA Grant - EMS Furnishings	WCRCC Prob Grant Fund	Comm Correc Prob Grant - Mont	Comm Correc Prob Grant - Parke	2022 Comm Correc Prob - Fo Co	JCAP Administrator Grant	Justice Partners Grant	JDAI FY21 Grant	CESF FY2020	2023 Comm Corr Prob Grant
Cash and investments - beginning	\$ 522	\$ -	\$ -	\$ -	\$ 42,294	\$ -	\$ 118,281	\$ 3,326	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,411,730	199,623	52,920	-	-	73,824	9,236	19,959	67,575
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	75,769	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>1,411,730</b>	<b>199,623</b>	<b>52,920</b>	<b>-</b>	<b>75,769</b>	<b>73,824</b>	<b>9,236</b>	<b>19,959</b>	<b>67,575</b>
Disbursements:										
Personal services	-	-	-	-	-	53,016	-	-	-	44,686
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	1,411,730	199,623	52,920	39,240	18,453	213	8,449	-	18,738
<b>Total disbursements</b>	<b>-</b>	<b>1,411,730</b>	<b>199,623</b>	<b>52,920</b>	<b>39,240</b>	<b>71,469</b>	<b>213</b>	<b>8,449</b>	<b>-</b>	<b>63,424</b>
Excess (deficiency) of receipts over disbursements	-	-	-	-	(39,240)	4,300	73,611	787	19,959	4,151
Cash and investments - ending	\$ 522	\$ -	\$ -	\$ -	\$ 3,054	\$ 4,300	\$ 191,892	\$ 4,113	\$ 19,959	\$ 4,151

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

	Community Crossing Grant 2021	Community Crossings 2021-2	Community Crossing Grant 2022	INDOT - Bridge Inspection 2022	Sheriff Vehicle Grant 2021	National Night Out	PHEP Base Grant	COVID-19 TEST SITE	COVID Testing Grant	COVID Response Grant - Schools
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,771	\$ 10,519	\$ 62,366	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	237,621	-	-	-	31,000	-	12,500	113,812	193,555	-
Charges for services	-	-	-	-	-	800	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	390	-	-
<b>Total receipts</b>	<b>237,621</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,000</b>	<b>800</b>	<b>12,500</b>	<b>114,202</b>	<b>193,555</b>	<b>-</b>
Disbursements:										
Personal services	-	-	-	-	-	-	24,038	113,185	49,068	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	237,621	-	-	-	31,000	2,665	2,545	63,383	11,073	-
<b>Total disbursements</b>	<b>237,621</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,000</b>	<b>2,665</b>	<b>26,583</b>	<b>176,568</b>	<b>60,141</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(1,865)	(14,083)	(62,366)	133,414	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,906	\$ (3,564)	\$ -	\$ 133,414	\$ -

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

	COVID Vaccine Ins Reimb Grant	2021 EMPG	2021 EMPG Salary Reimbursement	INCDA/CDBG - FO CO GRANT	COVID-19 RESPONSE PROG GRANT	2019 EMPG - Salary Reimb.	2020 EMPG - Salary Reimb.	C.A.R.S Grant Fund	JRAC	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 31,705	\$ 64,908	\$ -	\$ -	\$ -	\$ -	\$ 26,727,153
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	22,406,293
Licenses and permits	-	-	-	-	-	-	-	-	-	14,183
Intergovernmental receipts	-	-	-	14,833	-	33,881	18,000	-	-	17,059,611
Charges for services	65,848	-	-	-	986	-	-	-	-	12,830,411
Fines and forfeits	-	-	-	-	-	-	-	-	-	788,394
Other receipts	-	-	-	-	-	-	-	-	-	3,115,491
<b>Total receipts</b>	<b>65,848</b>	<b>-</b>	<b>-</b>	<b>14,833</b>	<b>986</b>	<b>33,881</b>	<b>18,000</b>	<b>-</b>	<b>-</b>	<b>56,214,383</b>
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	8,598,431
Supplies	-	-	-	-	-	-	-	-	-	1,547,445
Other services and charges	-	-	-	-	-	-	-	-	-	4,505,680
Capital outlay	-	-	-	-	-	-	-	-	-	2,363,612
Other disbursements	-	-	-	46,538	65,894	33,881	-	-	-	35,222,799
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,538</b>	<b>65,894</b>	<b>33,881</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,237,967</b>
Excess (deficiency) of receipts over disbursements	65,848	-	-	(31,705)	(64,908)	-	18,000	-	-	3,976,416
Cash and investments - ending	\$ 65,848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000	\$ -	\$ -	\$ 30,703,569

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Treasurer's Trust	Sheriff's Inmate Trust	Commissary Trust	Clerk's Trust	General Fund	Accident Report	CEDIT CO SHARE	LIT - Special Purpose	City/Town Court Costs	Clerk's Records Perpetuation	Community Corr Project Income
Cash and investments - beginning	\$ 492,297	\$ 3,242	\$ 78,055	\$ 160,160	\$ 12,036,814	\$ 5,998	\$ 474,320	\$ 3,649,351	\$ 183,108	\$ 57,552	\$ 1,219,374
Receipts:											
Taxes	-	-	-	-	3,534,714	-	-	-	-	-	-
Licenses and permits	-	-	-	-	75	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,680,246	-	-	-	-	-	-
Charges for services	-	-	-	-	1,782,054	1,765	578,506	2,273,308	4,192	12,653	504,031
Fines and forfeits	-	-	-	-	59,405	-	-	-	-	-	-
Other receipts	530,459	182,043	168,961	856,888	304,217	-	2,865	-	-	-	-
Total receipts	530,459	182,043	168,961	856,888	8,360,711	1,765	581,371	2,273,308	4,192	12,653	504,031
Disbursements:											
Personal services	-	-	-	-	4,555,573	3,730	470,831	-	-	-	32,882
Supplies	-	-	-	-	411,733	-	66	-	-	-	-
Other services and charges	-	-	-	-	1,689,955	-	283,814	1,182,685	-	-	-
Capital outlay	-	-	-	-	1,008,737	-	5,120	17,769	-	-	-
Other disbursements	492,297	183,925	127,089	883,807	221,489	-	92,000	-	-	15,995	546,787
Total disbursements	492,297	183,925	127,089	883,807	7,887,487	3,730	851,831	1,200,454	-	15,995	579,669
Excess (deficiency) of receipts over disbursements	38,162	(1,882)	41,872	(26,919)	473,224	(1,965)	(270,460)	1,072,854	4,192	(3,342)	(75,638)
Cash and investments - ending	\$ 530,459	\$ 1,360	\$ 119,927	\$ 133,241	\$ 12,510,038	\$ 4,033	\$ 203,860	\$ 4,722,205	\$ 187,300	\$ 54,210	\$ 1,143,736

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Community Transition	Congressional Interest	Congressional Principle	Non-Revert Prisoner Reimburse	County Sales Disclosure Fund	Covered Bridge Maintenance	Cumulative Bridge Fund	Cum. Capital Development (CCD)	Cum. Voting System	Co Drug Free Community	LEPC
Cash and investments - beginning	\$ 3,150	\$ 14,202	\$ 26,687	\$ 7,948	\$ 15,313	\$ 29,768	\$ 766,098	\$ 905,004	\$ 138,565	\$ 21,183	\$ 30,524
Receipts:											
Taxes	-	-	-	-	-	-	547,691	280,586	42,130	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	50,289	25,764	3,868	-	-
Charges for services	46,625	-	-	4,985	9,275	5,550	6,226	-	-	11,553	4,396
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	87	-	-	-	-	4,428	-	-	-	-
<b>Total receipts</b>	<b>46,625</b>	<b>87</b>	<b>-</b>	<b>4,985</b>	<b>9,275</b>	<b>5,550</b>	<b>608,634</b>	<b>306,350</b>	<b>45,998</b>	<b>11,553</b>	<b>4,396</b>
Disbursements:											
Personal services	-	-	-	-	-	-	93,723	-	-	-	-
Supplies	-	-	-	-	-	-	93,172	-	-	4,625	202
Other services and charges	-	-	-	-	-	9,600	-	-	-	13,823	3,737
Capital outlay	-	-	-	-	-	-	443,751	444,678	-	-	-
Other disbursements	47,000	1,053	-	-	-	-	-	-	-	-	550
<b>Total disbursements</b>	<b>47,000</b>	<b>1,053</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,600</b>	<b>630,646</b>	<b>444,678</b>	<b>-</b>	<b>18,448</b>	<b>4,489</b>
Excess (deficiency) of receipts over disbursements	(375)	(966)	-	4,985	9,275	(4,050)	(22,012)	(138,328)	45,998	(6,895)	(93)
Cash and investments - ending	\$ 2,775	\$ 13,236	\$ 26,687	\$ 12,933	\$ 24,588	\$ 25,718	\$ 744,086	\$ 766,676	\$ 184,563	\$ 14,288	\$ 30,431

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	County Extradition	Firearms Training	Drainage Improvement	Health	Co ID Protection Fund	Local Health Maintenance	Local Roads & Streets	CO SHARE LOIT PUBLIC SAFETY	MVH - Co Hwy Restricted	County Misdemeanant	MVH - Co Hwy
Cash and investments - beginning	\$ 26,263	\$ 36,649	\$ 285,240	\$ 1,475,743	\$ 15,466	\$ 150,875	\$ 361,295	\$ 170,062	\$ 484,046	\$ 72,463	\$ 398,301
Receipts:											
Taxes	-	-	-	102,797	-	-	-	-	-	-	-
Licenses and permits	-	8,930	-	16,717	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	9,439	-	66,278	294,104	-	1,524,992	-	1,768,868
Charges for services	21	8,930	-	12,711	3,179	186	14,324	727,459	749	12,350	356,596
Fines and forfeits	473	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	1,824	93,939	-	-	2,392	4,602	-	-	19,891
<b>Total receipts</b>	<b>494</b>	<b>17,860</b>	<b>1,824</b>	<b>235,603</b>	<b>3,179</b>	<b>66,464</b>	<b>310,820</b>	<b>732,061</b>	<b>1,525,741</b>	<b>12,350</b>	<b>2,145,355</b>
Disbursements:											
Personal services	-	-	-	266,076	-	44,343	-	592,194	-	-	952,196
Supplies	-	-	-	6,401	-	9,406	146,841	117,074	471,317	10,000	576,613
Other services and charges	-	-	-	40,311	-	4,221	16,463	21,014	263,867	-	570,065
Capital outlay	-	-	-	-	-	1,265	75,000	-	256,088	-	69,766
Other disbursements	4,982	33,150	-	-	-	2,520	-	-	-	-	-
<b>Total disbursements</b>	<b>4,982</b>	<b>33,150</b>	<b>-</b>	<b>312,788</b>	<b>-</b>	<b>61,755</b>	<b>238,304</b>	<b>730,282</b>	<b>991,272</b>	<b>10,000</b>	<b>2,168,640</b>
Excess (deficiency) of receipts over disbursements	(4,488)	(15,290)	1,824	(77,185)	3,179	4,709	72,516	1,779	534,469	2,350	(23,285)
Cash and investments - ending	\$ 21,775	\$ 21,359	\$ 287,064	\$ 1,398,558	\$ 18,645	\$ 155,584	\$ 433,811	\$ 171,841	\$ 1,018,515	\$ 74,813	\$ 375,016

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	TMA OMITTED PROP AUDIT	Plat Book	Rainy Day Fund	Recorders Records Perpetuation	Riverboat Revenue	Sheriff's Pension Trust	Excess Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Surplus Tax Sale	Local Health Dept Trust Acct
Cash and investments - beginning	\$ -	\$ 21,735	\$ 570,810	\$ 151,571	\$ 293,754	\$ 11,069	\$ 52,880	\$ 139,749	\$ 2,151	\$ 644,568	\$ 155,997
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	40,151	-	-	-	-	-	27,639
Charges for services	311,918	13,835	110,696	57,486	53	7,479	17,584	15,895	77,326	1,512,152	-
Fines and forfeits	-	-	-	-	-	473	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>311,918</u>	<u>13,835</u>	<u>110,696</u>	<u>57,486</u>	<u>40,204</u>	<u>7,952</u>	<u>17,584</u>	<u>15,895</u>	<u>77,326</u>	<u>1,512,152</u>	<u>27,639</u>
Disbursements:											
Personal services	-	2,446	-	735	-	-	-	-	-	-	20,701
Supplies	-	-	-	-	-	-	-	-	-	-	426
Other services and charges	-	-	-	-	-	-	-	-	-	-	1,533
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	209,606	-	-	36,575	-	-	7,773	-	75,714	1,709,747	9,491
Total disbursements	<u>209,606</u>	<u>2,446</u>	<u>-</u>	<u>37,310</u>	<u>-</u>	<u>-</u>	<u>7,773</u>	<u>-</u>	<u>75,714</u>	<u>1,709,747</u>	<u>32,151</u>
Excess (deficiency) of receipts over disbursements	<u>102,312</u>	<u>11,389</u>	<u>110,696</u>	<u>20,176</u>	<u>40,204</u>	<u>7,952</u>	<u>9,811</u>	<u>15,895</u>	<u>1,612</u>	<u>(197,595)</u>	<u>(4,512)</u>
Cash and investments - ending	<u>\$ 102,312</u>	<u>\$ 33,124</u>	<u>\$ 681,506</u>	<u>\$ 171,747</u>	<u>\$ 333,958</u>	<u>\$ 19,021</u>	<u>\$ 62,691</u>	<u>\$ 155,644</u>	<u>\$ 3,763</u>	<u>\$ 446,973</u>	<u>\$ 151,485</u>

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Guardian Ad Lit User	CAPTA Grant - CASA Program	Co Elected Officials Training	Statewide 911 Fund	Reassessment Fund 15	Heritage Barn Public Safety	LOIT 2016 Spec Dist-Co Share	Initial-Monthly Probation User	County User Fees	Drainage Maintenance	K-9 Project
Cash and investments - beginning	\$ 11,982	\$ 102,773	\$ 9,902	\$ 92,608	\$ 819,175	\$ 150	\$ 40	\$ 115,870	\$ 31,297	\$ 252,684	\$ 10,091
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	14,690	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	14,071	-	-	-	-	-	-	-	-	-
Charges for services	-	267	3,214	269,290	-	100	-	57,551	3,587	-	1,061
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	104,441	218,586	-	-	-	-	1,429	-
Total receipts	-	14,338	3,214	373,731	218,586	100	-	57,551	3,587	16,119	1,061
Disbursements:											
Personal services	-	11,320	-	352,502	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	9,600	-	60,214	1,037,760	-	-	-	-	-	-
Capital outlay	-	-	-	947	-	-	-	-	-	-	-
Other disbursements	216	126	616	-	-	-	-	141,846	3,740	1,555	4,209
Total disbursements	216	21,046	616	413,663	1,037,760	-	-	141,846	3,740	1,555	4,209
Excess (deficiency) of receipts over disbursements	(216)	(6,708)	2,598	(39,932)	(819,174)	100	-	(84,295)	(153)	14,564	(3,148)
Cash and investments - ending	\$ 11,766	\$ 96,065	\$ 12,500	\$ 52,676	\$ 1	\$ 250	\$ 40	\$ 31,575	\$ 31,144	\$ 267,248	\$ 6,943

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Payroll	Mass Mutual	Federal Taxes	Garnishment	SETTLEMENT	Wheel Tax	SURTAX Fund	CVET Distribution	Financial Institution Tax(FIT)	Local Income Tax - PTR	Fines & Forfeitures
Cash and investments - beginning	\$ 1	\$ 31	\$ -	\$ 2	\$ 822	\$ -	\$ -	\$ -	\$ -	\$ 42,858	\$ 1
Receipts:											
Taxes	-	-	-	-	17,443,399	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,066,471	-	-	64,381	210,366	-	-
Charges for services	-	1,250	-	-	-	67,654	470,372	-	-	412,855	6,485
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	20,030	74,971	483,730	11,139	-	-	-	-	-	-	-
Total receipts	20,030	76,221	483,730	11,139	19,509,870	67,654	470,372	64,381	210,366	412,855	6,485
Disbursements:											
Personal services	19,319	74,971	483,730	11,139	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	19,510,691	67,654	470,372	64,381	210,366	410,261	6,485
Total disbursements	19,319	74,971	483,730	11,139	19,510,691	67,654	470,372	64,381	210,366	410,261	6,485
Excess (deficiency) of receipts over disbursements	711	1,250	-	-	(821)	-	-	-	-	2,594	-
Cash and investments - ending	\$ 712	\$ 1,281	\$ -	\$ 2	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 45,452	\$ 1

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Infraction Judgments	Overweight Vehicle Fines	Special Death Benefit Fee	Sales Disclosure	Coroner's Training-Cont Educ	Interstate Compact Adult Offen	Mortgage Recording Fee - State	Sex Offender Fees	Child Restraint System	Education License Plate	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 608	\$ -	\$ 90	\$ 5,050	\$ 110	\$ 125	\$ 142	\$ 469	\$ -	\$ -	\$ -
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	15,372	-	1,569	12,330	1,825	438	1,828	498	25	169	92,787
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	15,372	-	1,569	12,330	1,825	438	1,828	498	25	169	92,787
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	14,836	-	1,609	15,640	1,823	438	1,865	957	25	169	92,787
Total disbursements	14,836	-	1,609	15,640	1,823	438	1,865	957	25	169	92,787
Excess (deficiency) of receipts over disbursements	536	-	(40)	(3,310)	2	-	(37)	(459)	-	-	-
Cash and investments - ending	\$ 1,144	\$ -	\$ 50	\$ 1,740	\$ 112	\$ 125	\$ 105	\$ 10	\$ -	\$ -	\$ -

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	LIT Certified Shares	LIT Public Safety	LIT Economic Development	Co Gen IV-D Incentive Fund	Prosecutor Title IV-D Incentiv	Clerk IVD Incen After Oct 1999	Community Corrections FY2021	Reassessment Fund 15	County Alcohol & Drug	Pre-Trial Diversion	Cumulative Reassessment
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 34,868	\$ 36,882	\$ 76,613	\$ 123,853	\$ -	\$ 64,257	\$ 51,267	\$ -
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	117,406
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	4,128,550	-	-	-	-	-	-	-	-	-	15,437
Charges for services	-	1,032,138	825,710	-	-	-	-	-	6,929	18,088	1,037,808
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	5,643	8,491	5,643	-	-	-	-	3,940
<b>Total receipts</b>	<b>4,128,550</b>	<b>1,032,138</b>	<b>825,710</b>	<b>5,643</b>	<b>8,491</b>	<b>5,643</b>	<b>-</b>	<b>-</b>	<b>6,929</b>	<b>18,088</b>	<b>1,174,591</b>
Disbursements:											
Personal services	-	-	-	-	9,582	-	-	-	-	-	223,064
Supplies	-	-	-	-	-	-	-	-	-	-	2,699
Other services and charges	-	-	-	-	-	-	-	-	13,700	-	262,550
Capital outlay	-	-	-	-	-	-	-	-	-	-	7,088
Other disbursements	4,128,550	1,032,138	825,710	-	5,536	373	29,103	-	-	-	6,426
<b>Total disbursements</b>	<b>4,128,550</b>	<b>1,032,138</b>	<b>825,710</b>	<b>-</b>	<b>15,118</b>	<b>373</b>	<b>29,103</b>	<b>-</b>	<b>13,700</b>	<b>-</b>	<b>501,827</b>
Excess (deficiency) of receipts over disbursements	-	-	-	5,643	(6,627)	5,270	(29,103)	-	(6,771)	18,088	672,764
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 40,511	\$ 30,255	\$ 81,883	\$ 94,750	\$ -	\$ 57,486	\$ 69,355	\$ 672,764

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Opioid Restricted Fund	Opioid Unrestricted Fund	Infraction Deferral	Probation Administration Fund	Special Death Benefit	Jury Fees	DNA Sample Processing	Chemical Test Fee	Probation - CTP	Public Defense Admin Fee	MC Auction Fund
Cash and investments - beginning	\$ -	\$ -	\$ 17,865	\$ 102,110	\$ 255	\$ 4,963	\$ 16,679	\$ 1,203	\$ 6,600	\$ 45,435	\$ -
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	63,227	26,428	34,881	14,342	-	2,140	-	16,309	-	-	78,999
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>63,227</u>	<u>26,428</u>	<u>34,881</u>	<u>14,342</u>	<u>-</u>	<u>2,140</u>	<u>-</u>	<u>16,309</u>	<u>-</u>	<u>-</u>	<u>78,999</u>
Disbursements:											
Personal services	-	-	22,402	-	-	-	-	-	-	-	-
Supplies	-	-	-	3,567	-	-	-	-	-	-	-
Other services and charges	-	-	20,810	19,190	-	3,469	-	-	-	-	-
Capital outlay	-	-	-	2,127	-	-	-	-	-	-	-
Other disbursements	-	-	-	7,193	-	-	-	10,287	-	-	40,722
Total disbursements	<u>-</u>	<u>-</u>	<u>43,212</u>	<u>32,077</u>	<u>-</u>	<u>3,469</u>	<u>-</u>	<u>10,287</u>	<u>-</u>	<u>-</u>	<u>40,722</u>
Excess (deficiency) of receipts over disbursements	<u>63,227</u>	<u>26,428</u>	<u>(8,331)</u>	<u>(17,735)</u>	<u>-</u>	<u>(1,329)</u>	<u>-</u>	<u>6,022</u>	<u>-</u>	<u>-</u>	<u>38,277</u>
Cash and investments - ending	<u>\$ 63,227</u>	<u>\$ 26,428</u>	<u>\$ 9,534</u>	<u>\$ 84,375</u>	<u>\$ 255</u>	<u>\$ 3,634</u>	<u>\$ 16,679</u>	<u>\$ 7,225</u>	<u>\$ 6,600</u>	<u>\$ 45,435</u>	<u>\$ 38,277</u>

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Sheriff Continuing Education	Co Share of Sex Offender Fee	Commissioner Sale Surplus Fund	Commissioner Sale Fund 2023	SHERIFF'S DIVE TEAM FUND	Marijuana Eradication	Mural Restoration	Every 15 Minutes	County Farm	EMS BLDG DONATION FUND	FW HEALTH DONATION FUND
Cash and investments - beginning	\$ 5,105	\$ 60	\$ 7,390	\$ 101	\$ 54	\$ 4,500	\$ 327	\$ 253	\$ 252,816	\$ 285	\$ 1,552
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	648	883	-	9,528	-	-	-	-	48,425	3,800	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	30
Total receipts	648	883	-	9,528	-	-	-	-	48,425	3,800	30
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	19,280	-	-
Other disbursements	1,272	-	4,045	9,630	-	-	-	-	4,984	4,045	715
Total disbursements	1,272	-	4,045	9,630	-	-	-	-	24,264	4,045	715
Excess (deficiency) of receipts over disbursements	(624)	883	(4,045)	(102)	-	-	-	-	24,161	(245)	(685)
Cash and investments - ending	\$ 4,481	\$ 943	\$ 3,345	\$ (1)	\$ 54	\$ 4,500	\$ 327	\$ 253	\$ 276,977	\$ 40	\$ 867

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	HEALTH EDUCATION	Co General Maintenance II	Community Correct Local Approp	TMA Fund prior to 2022	Bounce Back	Prudential	County Taxes	State Taxes	Grange	Principal
Cash and investments - beginning	\$ 1,198	\$ 23,798	\$ 643	\$ 311,917	\$ 25	\$ 27	\$ -	\$ -	\$ 385	\$ 391
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	137,410	-	-	-	-	-	229
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	58	-	-	-	-	132,444	214,077	583	44,462
Total receipts	-	58	-	137,410	-	-	132,444	214,077	583	44,691
Disbursements:										
Personal services	-	-	-	-	-	-	132,444	214,077	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	12,668	-	-	-	-	-	-	-	-
Other disbursements	-	11,141	-	311,918	-	-	-	-	-	44,225
Total disbursements	-	23,809	-	311,918	-	-	132,444	214,077	-	44,225
Excess (deficiency) of receipts over disbursements	-	(23,751)	-	(174,508)	-	-	-	-	583	466
Cash and investments - ending	\$ 1,198	\$ 47	\$ 643	\$ 137,409	\$ 25	\$ 27	\$ -	\$ -	\$ 968	\$ 857

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Boston Mutual	Colonial Insurance	SocSec/Medicare	Vision Insurance	AFLAC	Liberty National	Health Insurance	Child Support	NGL - National Guardian Life
Cash and investments - beginning	\$ 423	\$ 716	\$ -	\$ 221	\$ (957)	\$ 253	\$ 15,957	\$ -	\$ 189
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	737	-	400,818	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	11,719	46,088	485,950	2,514	34,798	-	371,245	14,716	156
Total receipts	11,719	46,088	485,950	2,514	35,535	-	772,063	14,716	156
Disbursements:									
Personal services	-	-	485,950	-	-	-	-	14,716	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	11,198	46,084	-	2,590	33,996	-	787,344	-	130
Total disbursements	11,198	46,084	485,950	2,590	33,996	-	787,344	14,716	130
Excess (deficiency) of receipts over disbursements	521	4	-	(76)	1,539	-	(15,281)	-	26
Cash and investments - ending	\$ 944	\$ 720	\$ -	\$ 145	\$ 582	\$ 253	\$ 676	\$ -	\$ 215

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Sheriff Retirement	Def Comp	Empower Retirement	ONB - Health Insurance Acct	Community Corrections 18-19	Community Corrections 19-20	Title IV-E - Foster Care	CARES Safety Awareness Reimbur	2020 Cares Act - Federal Elect	ARP Coronavirus Lcl Rcvy Fnd
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 48,972	\$ -	\$ 71,891	\$ -	\$ -	\$ -	\$ 1,589,351
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	2,363,127	-	-	-	1,587,510
Charges for services	-	-	1,200	1,944,474	-	-	505	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	17,180	-	61,933	-	-	-	-	-	-	1,596
Total receipts	17,180	-	63,133	1,944,474	-	2,363,127	505	-	-	1,589,106
Disbursements:										
Personal services	17,180	-	61,933	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	253,093
Other disbursements	-	-	1,200	1,910,825	-	2,341,319	-	-	-	53,346
Total disbursements	17,180	-	63,133	1,910,825	-	2,341,319	-	-	-	306,439
Excess (deficiency) of receipts over disbursements	-	-	-	33,649	-	21,808	505	-	-	1,282,667
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 82,621	\$ -	\$ 93,699	\$ 505	\$ -	\$ -	\$ 2,872,018

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	USDA Grant - EMS Furnishings	WCRCC Prob Grant Fund	Comm Correc Prob Grant - Mont	Comm Correc Prob Grant - Parke	2022 Comm Correc Prob - Fo Co	JCAP Administrator Grant	Justice Partners Grant	JDAI FY21 Grant	CESF FY2020	2023 Comm Corr Prob Grant
Cash and investments - beginning	\$ 522	\$ -	\$ -	\$ -	\$ 3,054	\$ 4,300	\$ 191,892	\$ 4,113	\$ 19,959	\$ 4,151
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	214,185	43,048	60,822	-	-	2,557	-	11,160
Charges for services	-	-	-	-	9,783	-	-	-	-	4,151
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	214,185	43,048	70,605	-	-	2,557	-	15,311
Disbursements:										
Personal services	-	-	-	-	49,313	3,308	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	214,185	43,048	19,151	1,289	12,803	-	-	15,312
Total disbursements	-	-	214,185	43,048	68,464	4,597	12,803	-	-	15,312
Excess (deficiency) of receipts over disbursements	-	-	-	-	2,141	(4,597)	(12,803)	2,557	-	(1)
Cash and investments - ending	\$ 522	\$ -	\$ -	\$ -	\$ 5,195	\$ (297)	\$ 179,089	\$ 6,670	\$ 19,959	\$ 4,150

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Community Crossing Grant 2021	Community Crossings 2021-2	Community Crossing Grant 2022	INDOT - Bridge Inspection 2022	Sheriff Vehicle Grant 2021	National Night Out	PHEP Base Grant	COVID-19 TEST SITE	COVID Testing Grant	COVID Response Grant - Schools
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,906	\$ (3,564)	\$ -	\$ 133,414	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	816,435	868,743	75,945	-	-	37,500	-	96,958	110,000
Charges for services	-	102,145	-	-	-	750	-	-	19,000	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	16,976	-
Total receipts	-	918,580	868,743	75,945	-	750	37,500	-	132,934	110,000
Disbursements:										
Personal services	-	-	-	-	-	-	20,888	-	29,432	16,591
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	918,580	868,743	-	-	5,496	-	-	91,997	-
Total disbursements	-	918,580	868,743	-	-	5,496	20,888	-	121,429	16,591
Excess (deficiency) of receipts over disbursements	-	-	-	75,945	-	(4,746)	16,612	-	11,505	93,409
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 75,945	\$ -	\$ 160	\$ 13,048	\$ -	\$ 144,919	\$ 93,409

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	COVID Vaccine Ins Reimb Grant	2021 EMPG	2021 EMPG Salary Reimbursement	INCD/CDBG - FO CO GRANT	COVID-19 RESPONSE PROG GRANT	2019 EMPG - Salary Reimb.	2020 EMPG - Salary Reimb.	C.A.R.S Grant Fund	JRAC	Totals
Cash and investments - beginning	\$ 65,848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000	\$ -	\$ -	\$ 30,703,569
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	22,083,413
Licenses and permits	-	-	-	-	-	-	-	-	-	25,722
Intergovernmental receipts	1,000	18,554	-	-	-	-	-	48,132	28,000	19,374,590
Charges for services	-	-	32,828	-	-	-	-	-	-	15,800,888
Fines and forfeits	-	-	-	-	-	-	-	-	-	60,351
Other receipts	268,962	-	-	-	-	-	-	-	-	4,836,126
<b>Total receipts</b>	<b>269,962</b>	<b>18,554</b>	<b>32,828</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,132</b>	<b>28,000</b>	<b>62,181,090</b>
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	9,289,291
Supplies	-	-	-	-	-	-	-	-	-	1,854,142
Other services and charges	-	-	-	-	-	-	-	-	-	5,528,381
Capital outlay	-	-	-	-	-	-	-	-	-	2,617,377
Other disbursements	1,000	18,554	-	-	-	-	-	48,132	2,570	39,651,122
<b>Total disbursements</b>	<b>1,000</b>	<b>18,554</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,132</b>	<b>2,570</b>	<b>58,940,313</b>
Excess (deficiency) of receipts over disbursements	268,962	-	32,828	-	-	-	-	-	25,430	3,240,777
Cash and investments - ending	\$ 334,810	\$ -	\$ 32,828	\$ -	\$ -	\$ -	\$ 18,000	\$ -	\$ 25,430	\$ 33,944,346

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OTHER INFORMATION

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FOUNTAIN COUNTY  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ <u>134,354</u>	\$ <u>-</u>

FOUNTAIN COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Deere Credit	644l 4WD Loader	\$ 56,298	12/23/2020	12/23/2024
DEERE CREDIT INC	60 G COMPACT EXCAVATOR	14,947	12/28/2020	12/28/2024
EASTERN L	Indus Model 900 SN	4,230	3/1/2022	2/28/2025
GREAT AMERICA FINANCIAL SVCS	RELAY 3500 FOLDER INSERTER	2,340	11/18/2019	11/18/2024
John Deere Financial	772 G Motor Grader with 6WD x 2	111,362	9/6/2022	9/6/2026
JOHN DEERE FINANCIAL	2020 JOHN DEER 772G FT4 MOTOR GRADER	60,580	7/1/2021	7/1/2025
TCF EQUIPMENT FINANCE	ENTNYRE CENTENNIAL 3500 GAL DIST ON 2022 Kenworth T470 Chassis	51,405	7/13/2021	7/13/2025
TCF EQUIPMENT FINANCE	NEW ETNYRE CHIPSPREADER	71,126	5/5/2021	5/5/2025
Municipal Capital Finance	Total Patcher with Accessories	32,165	3/24/2022	3/15/2025
Fountain County Building Corporation	Lease Rental Revenue Bonds Series 2018	<u>1,141,000</u>	5/30/2018	1/1/2038
Total governmental activities		<u>1,545,453</u>		
Total of annual lease payments		<u>\$ 1,545,453</u>		

FOUNTAIN COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2022

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	\$ 764,778
Infrastructure	74,769,769
Buildings	14,451,542
Machinery, equipment, and vehicles	12,473,868
Books and other	<u>414,659</u>
Total governmental activities	<u>102,874,616</u>
Total capital assets	<u>\$ 102,874,616</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/>.