

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

FOUNTAIN COUNTY, INDIANA

January 1, 2014 to December 31, 2017



**FILED**  
04/17/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Brenda Hardy	01-01-13 to 12-31-20
County Treasurer	Colleen Chambers	01-01-13 to 12-31-20
Clerk of the Circuit Court	Patty Smith Jessica Woodrow Paula K. Copenhaver	01-01-11 to 12-31-14 01-01-15 to 05-29-16 05-30-16 to 12-31-18
County Sheriff	William D. Sanders	01-01-11 to 12-31-18
County Recorder	Wanda Taylor	01-01-11 to 12-31-18
President of the Board of County Commissioners	Terry Ellingwood Craig Stalter Don Hesler Craig Stalter	01-01-14 to 12-31-14 01-01-15 to 12-31-15 01-01-16 to 12-31-16 01-01-17 to 12-31-18
President of the County Council	Richard Klage Dudley Cruea	01-01-14 to 12-31-14 01-01-15 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF FOUNTAIN COUNTY, INDIANA

**Report on the Financial Statements**

We have audited the accompanying financial statements of Fountain County (County), which comprises the financial position and results of operations for the period of January 1, 2014 to December 31, 2017, and the related notes to the financial statements as listed in the Table of Contents.

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

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 to the financial statements, the County prepares its financial statements 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 statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2014 to December 31, 2017.


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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2014 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Leases and Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

March 21, 2018

## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

The financial statements and accompanying notes were approved by management of the County. The financial statements and notes are 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, 2014 and 2015

Fund	Cash and Investments 01-01-14			Cash and Investments 12-31-14			Cash and Investments 12-31-15		
	Receipts	Disbursements		Receipts	Disbursements		Receipts	Disbursements	
General Fund	\$ 3,237,200	\$ 4,754,411	\$ 4,656,654	\$ 3,334,957	\$ 4,546,684	\$ 3,975,389	\$ 3,906,252		
Accident Report	3,493	1,607	-	5,100	2,082	-	7,182		
Option Tax Certified	569,346	1,570,964	1,226,512	913,798	2,017,785	2,407,985	523,598		
City/Town Court Costs	148,641	4,365	-	153,006	4,057	-	157,063		
Clerk's Records Perpetuation	8,091	10,444	6,169	12,366	10,408	16,470	6,304		
Community Corr Project Income	262,620	442,478	383,796	321,302	467,729	392,824	396,207		
Community Transition	4,896	48,345	53,241	-	53,575	46,275	7,300		
Congressional Interest	21,603	132	1,053	20,682	163	1,053	19,792		
Congressional Principle	26,687	-	-	26,687	-	-	26,687		
Non-Revert Prisoner Reimburse	63,913	3,734	-	67,647	2,065	6,102	63,610		
County Sales Disclosure Fund	13,984	2,135	-	16,119	2,440	-	18,559		
Covered Bridge Maintenance	12,716	5,550	-	18,266	5,550	3,218	20,598		
Cumulative Bridge Fund	393,820	472,434	468,146	398,108	583,140	380,867	600,381		
Cum. Capital Development (CCD)	185,701	183,569	104,855	264,415	57,647	18,538	303,524		
Co Drug Free Community	9,943	13,221	14,553	8,611	14,082	13,301	9,392		
LEPC	24,452	3,744	4,276	23,920	4,222	2,953	25,189		
County Extradition	558	-	-	558	27,005	526	27,037		
Firearms Training	24,883	5,380	7,388	22,875	6,120	3,192	25,803		
Drainage Improvement	252,931	1,589	-	254,520	2,051	-	256,571		
Health	458,510	155,120	288,167	325,463	421,676	250,441	496,698		
Co ID Protection Fund	4,118	1,258	-	5,376	1,302	-	6,678		
Levy Excess	64,266	-	-	64,266	-	64,173	93		
Local Health Maintenance	79,085	69,680	45,682	103,083	68,954	35,055	136,982		
Local Roads & Streets	70,336	169,362	138,510	101,188	174,759	162,399	113,548		
County Misdemeanant	30,252	12,808	10,046	33,014	12,350	9,565	35,799		
MVH - Co Hwy	847,317	2,673,357	2,752,802	767,872	2,648,619	2,473,806	942,685		
Plat Book	6,765	2,675	20	9,420	5,346	2,390	12,376		
Rainy Day Fund	1,005,367	15	-	1,005,382	-	584	1,004,798		
Cummulative Reassessment 09	38,198	-	38,198	(0)	-	-	(0)		
Reassessment Fund 15	318,912	370,701	167,318	522,295	346,673	290,318	578,650		
Recorders Records Perpetuation	34,877	25,323	25,627	34,573	27,034	18,256	43,351		
Riverboat Revenue	161,240	102,128	57,326	206,042	44,803	-	250,845		
Service Process	12,714	5,433	-	18,147	7,644	-	25,791		
Excess Tax	6,990	16,720	8,504	15,206	11,430	24,593	2,043		
Surveyor's Corner Perpetuation	57,199	3,915	-	61,114	4,145	-	65,259		
Tax Sale Redemption	-	26,777	26,777	-	14,403	13,714	689		
Surplus Tax Sale	64,519	81,171	100,535	45,155	132,463	50,085	127,533		
Local Health Dept Trust Acct	107,529	28,321	4,525	131,325	28,260	54,247	105,338		
Guardian Ad Lit User	11,982	-	-	11,982	-	-	11,982		
CAPTA Grant - CASA Program	32,470	9,881	-	42,351	10,502	42,351	10,502		
Court Reform Grant 2014	-	7,096	7,096	-	2,600	2,600	-		
Co Elected Officials Training	3,779	1,258	-	5,037	1,302	3,874	2,465		
Statewide 911 Fund	337,001	334,709	402,891	268,819	415,741	641,646	42,914		
Adminstration Fee Prob Users	2,875	5,490	5,067	3,298	7,242	7,936	2,604		
County User Fees	22,046	2,993	1,946	23,093	7,569	6,481	24,181		
Drainage Maintenance	274,276	11,010	-	285,286	11,353	2,082	294,557		
K-9 Project	219	2,285	2,773	(269)	1,488	1,122	97		
ONB-Health Insurance Acct	-	-	-	-	10,000	-	10,000		

FOUNTAIN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
Grange	26	2,351	2,140	237	991	1,074	154
Mass Mutual	-	62,018	62,018	-	64,589	64,558	31
Def Comp	-	20,824	20,824	-	11,494	11,494	-
Federal Taxes	-	426,783	426,783	-	406,284	406,284	-
Garnishment	-	3,339	3,337	2	3,834	3,834	2
Settlement	-	12,385,178	12,406,798	(21,620)	15,662,544	15,640,924	-
Wheel Tax	-	51,659	51,659	-	51,669	51,669	-
Surtax Fund	-	416,798	416,798	-	423,953	423,953	-
CVET Distribution	-	55,875	55,875	-	62,750	62,750	-
Financial Institution Tax (FIT)	-	109,339	109,339	-	110,647	110,647	-
CEDIT Homestead Credit Fund	4,268	336,673	338,608	2,333	336,150	334,625	3,858
Option Tax - PTR	-	828,513	828,513	-	829,676	829,536	140
Fines & Forfeitures	2,316	17,693	16,142	3,867	14,711	15,851	2,727
Infraction Judgments	2,298	25,438	26,014	1,722	35,535	34,393	2,864
Overweight Vehicle Fines	-	444	100	344	86	420	10
Special Death Benefit Fee	685	1,235	1,850	70	1,765	1,700	135
Sales Disclosure	430	4,300	4,310	420	4,820	4,880	360
Coroner's Training - Cont Educ	78	1,466	1,436	108	1,458	1,444	122
Mortgage Recording Fee - State	150	1,430	1,473	107	1,430	1,423	114
Sex Offender Fees	100	765	865	-	475	475	-
Child Restraint System	50	25	75	-	225	225	-
Forest Withdraw	-	476	476	-	-	-	-
Inheritance Tax	423	5,617	6,040	-	6,904	5,494	1,410
Education License Plate	-	225	225	-	150	150	-
Riverboat Revenue Sharing	-	-	-	-	102,128	102,128	-
CAGIT Distribution Fund	-	2,485,538	2,485,538	-	2,488,607	2,488,607	-
Prosecutors ARRA Fund	1,122	-	1,122	-	-	-	-
Co Gen IV-D Incentive Fund	25,738	6,888	1,666	30,960	6,430	7,536	29,854
Prosecutor Title IV-D Incentiv	34,079	10,364	14,257	30,186	9,672	9,948	29,910
Clerk IVD Incen After Oct 1999	46,161	6,888	1,169	51,880	6,430	7,748	50,562
Principal	1,039	32,460	31,170	2,329	30,061	31,693	697
Boston Mutual	943	10,365	10,340	968	7,742	8,360	350
Colonial Insurance	(303)	35,891	34,156	1,432	35,500	32,822	4,110
Soc Sec/ Medicare	-	337,432	337,432	-	331,244	331,244	-
Vision Insurance	(117)	5,895	5,285	493	4,962	4,958	497
AFLAC	1,484	29,399	26,876	4,007	27,348	30,543	812
Liberty National	337	-	-	337	-	-	337
Health Insurance	56,985	1,723,517	1,710,628	69,874	2,471,028	2,428,802	112,100
NGL - National Guardian Life	231	1,014	1,038	207	756	914	49
Nationwide	-	1,950	1,950	-	1,950	1,950	-
Sheriff's Inmate Trust	453	43,216	42,983	686	42,149	42,116	719
Jail Commissary	19,048	35,321	29,586	24,783	38,548	32,571	30,760
Clerk's Trust	149,006	2,080,087	2,080,029	149,064	1,283,298	1,306,289	126,073
Treasurer's Trust	210,790	260,341	210,790	260,341	377,692	260,341	377,692
County Alcohol & Drug	59,990	2,008	10,518	51,480	3,660	1,906	53,234
Pre-Trial Diversion	5,504	968	1,600	4,872	2,428	1,100	6,200
Infraction Deferral	36,460	41,605	48,087	29,978	43,114	48,851	24,241
Adult Probation Services	66,444	32,840	27,005	72,279	36,315	30,366	78,228

FOUNTAIN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
Jury Fees	4,596	2,854	2,614	4,836	2,995	3,681	4,150
Court Administration Fee	56,252	-	-	56,252	-	-	56,252
DNA Sample Processing	16,679	-	-	16,679	-	-	16,679
Public Defense Admin Fee	45,435	-	-	45,435	-	-	45,435
Sheriff Continuing Education	14,302	20	4,089	10,233	4	3,268	6,969
Co Hwy Christmas Fund	472	-	472	-	-	-	-
Co Share of Sex Offender Fee	1,761	527	-	2,288	428	-	2,716
Commissioner Sale 12-13	3,935	1,805	-	5,740	10,608	9,267	7,081
Commissioner Sale Fund	9,311	13,632	16,680	6,263	1,163	-	7,426
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	428,624	34,030	-	462,654	27,390	1,383	488,661
Comm Foundation Grt - EMS Bldg	415	-	-	415	-	-	415
EMS Bldg Donation Fund	-	2,375	2,241	134	3,595	2,288	1,441
Co General Maintenance II	323,141	11,810	-	334,951	2,699	-	337,650
Community Correct Local Approp	1,587	500	352	1,735	1,600	1,580	1,755
Prudential	54	1,949	1,585	418	11	412	17
County Taxes	-	50,681	50,681	-	50,321	50,321	-
State Taxes	-	154,827	154,827	-	147,419	147,419	-
Child Support	-	44,096	44,096	-	37,349	37,349	-
Sheriff Retirement	-	9,503	9,503	-	8,801	8,801	-
2013 HSGP Grant - Light Tower	-	9,072	9,072	-	-	-	-
2013 EMA Performance Grant	-	5,180	5,180	-	-	-	-
2014 SHSP Competitive Co Based	-	-	-	-	20,000	20,000	-
2014 EMA Perform Grant - radio	-	-	-	-	8,485	8,485	-
Community Corrections 14-15	-	441,792	418,184	23,608	343,422	367,030	-
Community Corrections 13-14	53,323	353,534	406,857	-	490,765	440,596	50,169
TANF WCRCC Grant	-	-	-	-	11,720	11,720	-
USDA Grant - EMS Furnishings	522	-	-	522	-	-	522
Data Exchange Agreement	1,000	2,000	1,500	1,500	-	-	1,500
SDRF Infrastructure EO 13-18	-	7,208	7,208	-	-	-	-
2014 OPO (NHTSA) Grant	-	824	824	-	353	353	-
Public Health BioTerrorism Prep	2,380	-	-	2,380	-	2,380	-
PHEP Base Grant	-	-	-	-	5,000	5,000	-
Ebola Grant	-	-	-	-	8,568	6,495	2,073
2015 EMPG - Local Base Grant	-	-	-	-	-	571	(571)
2014 EMPG Co Project - deobligat	-	-	-	-	13,910	13,910	-
2013 EMPG - Salary Reimb.	-	21,063	21,063	-	-	-	-
2014 EMPG - Salary Reimb.	-	-	-	-	21,659	21,659	-
Totals	\$ 11,013,461	\$ 34,755,321	\$ 34,062,404	\$ 11,706,378	\$ 38,825,930	\$ 37,808,975	\$ 12,723,333

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

FOUNTAIN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16			Cash and Investments 12-31-16			Cash and Investments 12-31-17		
	Receipts	Disbursements		Receipts	Disbursements		Receipts	Disbursements	
General Fund	3,906,252	4,821,830	4,182,218	4,545,864	6,277,405	4,288,064	6,535,205		
Accident Report	7,182	1,451	-	8,633	1,650	2,744	7,539		
Option Tax Certified	523,598	1,528,105	2,051,703	-	-	-	-		
CEDIT Co Share	-	437,355	90,906	346,449	447,760	322,910	471,299		
City/Town Court Costs	157,063	3,791	-	160,854	5,427	-	166,281		
Clerk's Records Perpetuation	6,304	14,178	3,001	17,481	16,609	2,732	31,358		
Community Corr Project Income	396,207	553,409	382,450	567,166	655,346	305,633	916,879		
Community Transition	7,300	66,875	63,225	10,950	31,625	40,175	2,400		
Congressional Interest	19,792	129	1,053	18,868	122	1,053	17,937		
Congressional Principle	26,687	-	-	26,687	-	-	26,687		
Non-Revert Prisoner Reimburse	63,610	1,225	11,867	52,968	3,060	20,099	35,929		
County Sales Disclosure Fund	18,559	2,275	-	20,834	2,428	-	23,262		
Covered Bridge Maintenance	20,598	5,550	9,170	16,978	5,550	10,460	12,068		
Cumulative Bridge Fund	600,381	612,275	489,715	722,941	541,429	579,656	684,714		
Cum. Capital Development (CCD)	303,524	156,831	218,255	242,100	154,901	57,051	339,950		
Co Drug Free Community	9,392	13,213	16,334	6,271	17,540	16,905	6,906		
LEPC	25,189	3,709	3,836	25,062	4,013	2,336	26,739		
County Extradition	27,037	1,820	43	28,814	-	868	27,946		
Firearms Training	25,803	10,940	6,193	30,550	4,560	3,731	31,379		
Drainage Improvement	256,571	17,983	-	274,554	1,825	-	276,379		
Health	496,698	442,931	278,194	661,435	449,754	260,828	850,361		
Co ID Protection Fund	6,678	1,316	7,000	994	2,022	-	3,016		
Levy Excess	93	-	-	93	-	-	93		
Local Health Maintenance	136,982	100,186	55,855	181,313	33,139	56,475	157,977		
Local Roads & Streets	113,548	167,909	203,567	77,890	206,378	175,038	109,230		
Co Share LOIT Public Safety	-	537,982	67,247	470,735	547,802	580,695	437,842		
County Misdemeanant	35,799	12,350	24,856	23,293	12,350	1,112	34,531		
MVH - Co Hwy	942,685	2,673,727	2,469,731	1,146,681	2,896,337	2,679,768	1,363,250		
Plat Book	12,376	5,540	-	17,916	5,720	3,600	20,036		
Rainy Day Fund	1,004,798	116,680	-	1,121,478	-	109,637	1,011,841		
Reassessment Fund 15	578,650	385,981	266,271	698,360	396,691	352,072	742,979		
Recorders Records Perpetuation	43,351	30,152	47,107	26,396	38,231	13,500	51,127		
Riverboat Revenue	250,845	44,801	76,200	219,446	44,803	25,000	239,249		
Sheriff's Pension Trust	25,791	12,139	27,590	10,340	10,767	10,000	11,107		
Excess Tax	2,043	16,575	16,554	2,064	12,323	12,285	2,102		
Surveyor's Corner Perpetuation	65,259	4,180	-	69,439	8,540	-	77,979		
Tax Sale Redemption	689	35,537	36,226	-	38,663	38,663	-		
Surplus Tax Sale	127,533	86,436	79,453	134,516	108,540	83,388	159,668		
Local Health Dept Trust Acct	105,338	42,390	9,590	138,138	14,130	19,344	132,924		
Guardian Ad Lit User	11,982	-	-	11,982	-	-	11,982		
CAPTA Grant - CASA Program	10,502	9,907	10,502	9,907	19,093	12,719	16,281		
Co Elected Officials Training	2,465	1,438	3,160	743	2,092	1,564	1,271		
Statewide 911 Fund	42,914	356,677	299,575	100,016	342,505	354,049	88,472		
Heritage Barn Public Safety	-	-	-	-	50	-	50		
LOIT 2016 Spec Dist - Co Share	-	350,040	-	350,040	-	-	350,040		
Administration Fee Prob Users	2,604	17,375	13,301	6,678	43,819	35,220	15,277		
County User Fees	24,181	2,462	209	26,434	3,790	4,906	25,318		
Drainage Maintenance	294,557	11,503	16,191	289,869	12,422	19,735	282,556		
K-9 Project	97	21,922	860	21,159	15,596	34,726	2,029		
Mass Mutual	31	68,724	68,724	31	66,148	66,148	31		
Nationwide	-	1,950	1,950	-	-	-	-		
Federal Taxes	-	419,696	419,696	-	410,655	410,655	-		
Garnishment	2	4,950	4,950	2	12,619	12,619	2		

FOUNTAIN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16			Cash and Investments 12-31-16			Cash and Investments 12-31-17		
	Receipts	Disbursements		Receipts	Disbursements		Receipts	Disbursements	
Settlement	-	15,410,276	15,410,276	-	16,393,948	16,393,948	-	-	-
LOIT Public Safety	-	766,753	766,753	-	-	-	-	-	-
Wheel Tax	-	93,353	93,353	-	100,669	100,669	-	-	-
Surtax Fund	-	427,839	427,839	-	429,988	429,988	-	-	-
CVET Distribution	-	55,899	55,899	-	54,199	54,199	-	-	-
Financial Institution Tax (FIT)	-	124,986	124,986	-	112,465	112,465	-	-	-
CEDIT Homestead Credit Fund	3,858	155,231	156,998	2,091	-	-	-	-	2,091
Option Tax - PTR	140	158,106	154,788	3,458	-	-	-	-	3,458
Local Income Tax - PTR	-	-	-	-	314,589	309,524	-	-	5,065
Fines & Forfeitures	2,727	18,004	18,309	2,422	5,705	7,170	-	-	957
Infraction Judgments	2,864	20,714	22,065	1,513	22,833	22,431	-	-	1,915
Overweight Vehicle Fines	10	-	10	-	30	30	-	-	-
Special Death Benefit Fee	135	1,290	1,345	80	1,920	1,845	-	-	155
Sales Disclosure	360	4,810	4,560	610	4,650	4,890	-	-	370
Coroner's Training - Cont Educ	122	1,418	1,392	148	1,298	1,362	-	-	84
Interstate Compact Adult Offen	-	-	-	-	313	313	-	-	-
Mortgage Recording Fee - State	114	1,475	1,368	221	1,500	1,568	-	-	153
Sex Offender Fees	-	450	430	20	485	455	-	-	50
Child Restraint System	-	113	113	-	200	175	-	-	25
Forest Withdraw	-	17	17	-	807	807	-	-	-
Inheritance Tax	1,410	-	1,410	-	-	-	-	-	-
Education License Plate	-	169	169	-	150	150	-	-	-
Riverboat Revenue Sharing	-	102,125	102,125	-	102,128	102,128	-	-	-
CAGIT Distribution Fund	-	3,067,104	3,067,104	-	-	-	-	-	-
CEDIT Distribution Fund	-	620,924	620,924	-	-	-	-	-	-
LOIT 2016 Special Distribution	-	791,419	791,419	-	-	-	-	-	-
LIT Certified Shares	-	-	-	-	3,123,027	3,123,027	-	-	-
LIT Public Safety	-	-	-	-	780,757	780,757	-	-	-
LIT Economic Development	-	-	-	-	633,752	633,752	-	-	-
Co Gen IV-D Incentive Fund	29,854	6,192	7,322	28,724	6,352	3,043	-	-	32,033
Prosecutor Title IV-D Incentiv	29,910	9,316	9,051	30,175	9,558	7,737	-	-	31,996
Clerk IVD Incen After Oct 1999	50,562	6,192	740	56,014	6,352	1,902	-	-	60,464
Sheriff's Inmate Trust	719	66,008	65,489	1,238	57,030	56,574	-	-	1,694
Jail Commissary	30,760	52,737	52,511	30,986	49,167	44,639	-	-	35,514
Clerk's Trust	126,073	958,766	929,758	155,081	1,460,876	1,155,367	-	-	460,591
Treasurer's Trust	377,692	348,902	377,692	348,902	629,036	348,902	-	-	629,036
County Alcohol & Drug	53,234	3,277	221	56,290	4,681	100	-	-	60,871
Pre-Trial Diversion	6,200	3,908	3,870	6,238	7,637	3,000	-	-	10,875
Infraction Deferral	24,241	32,250	39,163	17,328	72,523	56,863	-	-	32,988
Adult Probation Services	78,228	24,721	32,702	70,247	38,470	49,845	-	-	58,872
Special Death Benefit	-	100	-	100	135	-	-	-	235
Jury Fees	4,150	2,343	4,312	2,181	3,421	5,600	-	-	2
Court Administration Fee	56,252	-	56,252	-	-	-	-	-	-
DNA Sample Processing	16,679	-	-	16,679	-	-	-	-	16,679
Public Defense Admin Fee	45,435	-	-	45,435	-	-	-	-	45,435
Sheriff Continuing Education	6,969	49	-	7,018	-	999	-	-	6,019
Co Share of Sex Offender Fee	2,716	387	-	3,103	410	-	-	-	3,513
Commissioner Sale 14-15	7,081	-	7,081	-	21,805	-	-	-	-
Commissioner Sale Fund 15-16	7,426	9,901	9,518	7,809	-	7,809	-	-	-
Sheriff's Dive Team Fund	54	-	-	54	-	-	-	-	54
Marijuana Eradication	4,500	-	-	4,500	-	-	-	-	4,500
Mural Restoration	327	-	-	327	-	-	-	-	327

FOUNTAIN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16		Cash and Investments 12-31-16		Cash and Investments 12-31-17		
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	
Every 15 Minutes	253	-	-	253	-	-	253
County Farm	488,661	34,628	107,735	415,554	33,766	106,309	343,011
Comm Foundation Grt - EMS Bldg	415	-	-	415	-	-	415
EMS Bldg Donation Fund	1,441	3,075	3,126	1,390	3,375	4,686	79
Health Education	-	1,384	610	774	-	184	590
Co General Maintenance II	337,650	2,261	-	339,911	1,940	99,363	242,488
Community Correct Local Approp	1,755	2,500	3,086	1,169	2,700	1,938	1,931
Prudential	17	-	-	17	11	-	28
County Taxes	-	68,512	68,512	-	75,104	75,104	-
State Taxes	-	151,279	151,279	-	149,255	149,255	-
Grange	154	855	821	188	583	583	188
Principal	697	32,085	31,877	905	34,882	36,079	(292)
Boston Mutual	350	7,596	6,846	1,100	7,158	7,188	1,070
Colonial Insurance	4,110	40,156	41,609	2,657	38,049	34,997	5,709
Soc Sec/Medicare	-	339,886	339,886	-	345,400	345,400	-
Vision Insurance	497	4,638	5,012	123	4,118	4,425	(184)
AFLAC	812	32,545	32,802	555	29,232	29,087	700
Liberty National	337	-	85	252	-	-	252
Health Insurance	112,100	3,092,949	2,559,666	645,383	508,981	1,043,232	111,132
Child Support	-	42,020	42,020	-	34,730	34,730	-
NGL - National Guardian Life	49	819	819	49	735	624	160
Sheriff Retirement	-	9,316	9,316	-	8,931	8,931	-
Def Comp	-	5,369	5,369	-	2,838	2,838	-
Empower Retirement	-	17,631	17,631	-	40,474	40,474	-
ONB - Health Insurance Acct	10,000	-	-	10,000	2,092,466	1,686,723	415,743
Community Corrections 16-17	-	707,543	547,324	160,219	424,487	584,680	26
Community Corrections 15-16	50,169	343,422	393,539	52	707,478	564,293	143,237
TANF - I Can Ministries	-	73,966	73,966	-	163,611	163,611	-
USDA Grant - EMS Furnishings	522	-	-	522	-	-	522
Data Exchange Agreement	1,500	-	-	1,500	-	-	1,500
WCRCC Prob Grant Fund	-	784,353	784,353	-	1,054,461	1,054,461	-
Comm Correc Prob Grant Fund	-	76,875	69,188	7,687	169,763	169,056	8,394
Comm Correc Prob Grant - Parke	-	-	-	-	81,900	78,750	3,150
Young Ladies in Ag Conf Spons	-	500	500	-	-	-	-
Health Immunization Coalition	-	13,222	13,222	-	-	-	-
PHEP Base Grant	-	7,354	7,354	-	13,268	11,321	1,947
Ebola Grant	2,073	13,385	10,413	5,045	-	4,615	430
2015 EMPG - State Exerc - Dist Nor	-	34,753	34,753	-	-	-	-
2015 SHSP Co Based Radio Proj	-	46,414	46,414	-	-	-	-
2015 EMPG - Local Base Grant	(571)	5,108	4,537	-	-	-	-
2015 EMPG Competitive - Radios	-	27,740	27,740	-	-	-	-
2015 EMPG De-obligated Funds	-	14,368	14,368	-	-	-	-
2015 EMPG - Salary Reimb.	-	21,833	-	21,833	-	21,833	-
2016 SHSP EMA/EMS	-	-	-	-	5,520	5,520	-
2016 SHSP (ATV) EMA Operations	-	-	-	-	14,368	14,368	-
2016 EMPG - Salary Reimb.	-	-	-	-	22,593	-	22,593
2016 EMPG De-obligated Funds	-	-	-	-	4,910	4,910	-
Totals	\$ 12,723,333	\$ 43,644,264	\$ 40,909,640	\$ 15,457,957	\$ 44,456,182	\$ 41,263,569	\$ 18,650,571

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

FOUNTAIN COUNTY  
NOTES TO FINANCIAL STATEMENTS

**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 statements present the financial information for the County.

*B. Basis of Accounting*

The financial statements are 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 statements. The aggregate receipts include the following sources:

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

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

*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

FOUNTAIN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 statements. 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.

*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.

FOUNTAIN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*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 February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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.

**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.

FOUNTAIN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 statements. 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.

*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.

FOUNTAIN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*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 these plans may be obtained from the County.

**Note 7. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. In 2014, a donation to the K-9 Project was sent to the State Dog Fund. This caused the K-9 Project fund to have a negative \$269 balance at year end. The state returned this money to the County in 2015.

The 2013 taxes payable in 2014 were incorrectly distributed to the local governmental units. Some units were overpaid and the Settlement fund had a negative \$21,620 balance at December 31, 2014. The Department of Local Government Finance instructed the County to adjust subsequent distributions to return the fund to the correct fund balance at December 31, 2015.

The 2015 EMPG - Local Base Grant fund was due a \$571 reimbursement at December 31, 2015.

Insurance premiums were paid to insurance providers in advance of the employee withholdings. The Principal fund and the Vision Insurance fund had negative balances of \$293 and \$185, respectively, at December 31, 2017.

**Note 8. Subsequent Events**

In 2018, the County intends to begin construction of a new county jail. The total estimated project costs are \$14,340,000, which are to be paid from cash on hand (\$2,100,000) and revenue bonds (\$12,240,000). The County anticipates making repayment of the bonds by levying a special local income tax rate.

#### OTHER INFORMATION - UNAUDITED

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

Differences may be noted between the financial information presented in the financial statements 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  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	General Fund	Accident Report	Option Tax Certified	City/Town Court Costs	Clerk's Records Perpetuation	Community Corr Project Income	Community Transition	Congressional Interest	Congressional Principle
Cash and investments - beginning	\$ 3,237,200	\$ 3,493	\$ 569,346	\$ 148,641	\$ 8,091	\$ 262,620	\$ 4,896	\$ 21,603	\$ 26,687
Receipts:									
Taxes	3,030,623	-	1,547,698	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	276,325	-	-	-	-	-	-	-	-
Charges for services	1,246,458	1,607	11,688	4,365	10,444	442,272	48,345	-	-
Fines and forfeits	61,890	-	-	-	-	-	-	-	-
Other receipts	139,115	-	11,578	-	-	206	-	132	-
Total receipts	4,754,411	1,607	1,570,964	4,365	10,444	442,478	48,345	132	-
Disbursements:									
Personal services	3,250,207	-	719,005	-	-	23,059	-	-	-
Supplies	257,775	-	4,418	-	-	-	-	-	-
Other services and charges	1,055,592	-	394,142	-	-	-	-	-	-
Capital outlay	40,019	-	69,658	-	-	-	-	-	-
Other disbursements	53,061	-	39,289	-	6,169	360,737	53,241	1,053	-
Total disbursements	4,656,654	-	1,226,512	-	6,169	383,796	53,241	1,053	-
Excess (deficiency) of receipts over disbursements	97,757	1,607	344,452	4,365	4,275	58,682	(4,896)	(921)	-
Cash and investments - ending	\$ 3,334,957	\$ 5,100	\$ 913,798	\$ 153,006	\$ 12,366	\$ 321,302	\$ -	\$ 20,682	\$ 26,687

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Non-Revert Prisoner Reimburse	County Sales Disclosure Fund	Covered Bridge Maintenance	Cumulative Bridge Fund	Cum. Capital Development (CCD)	Co Drug Free Community	LEPC	County Extradition	Firearms Training
Cash and investments - beginning	\$ 63,913	\$ 13,984	\$ 12,716	\$ 393,820	\$ 185,701	\$ 9,943	\$ 24,452	\$ 558	\$ 24,883
Receipts:									
Taxes	-	-	-	413,490	137,298	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	47,636	12,307	-	-	-	-
Charges for services	3,734	2,135	5,550	8,540	-	13,221	3,744	-	5,380
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	2,768	33,964	-	-	-	-
Total receipts	3,734	2,135	5,550	472,434	183,569	13,221	3,744	-	5,380
Disbursements:									
Personal services	-	-	-	107,632	-	-	-	-	-
Supplies	-	-	-	99,809	-	2,323	-	-	-
Other services and charges	-	-	-	-	-	12,230	4,019	-	-
Capital outlay	-	-	-	260,705	104,855	-	257	-	-
Other disbursements	-	-	-	-	-	-	-	-	7,388
Total disbursements	-	-	-	468,146	104,855	14,553	4,276	-	7,388
Excess (deficiency) of receipts over disbursements	3,734	2,135	5,550	4,288	78,714	(1,332)	(532)	-	(2,008)
Cash and investments - ending	\$ 67,647	\$ 16,119	\$ 18,266	\$ 398,108	\$ 264,415	\$ 8,611	\$ 23,920	\$ 558	\$ 22,875

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Drainage Improvement	Health	Co ID Protection Fund	Levy Excess	Local Health Maintenance	Local Roads & Streets	County Misdemeanant	MVH - Co Hwy	Plat Book
Cash and investments - beginning	\$ 252,931	\$ 458,510	\$ 4,118	\$ 64,266	\$ 79,085	\$ 70,336	\$ 30,252	\$ 847,317	\$ 6,765
Receipts:									
Taxes	-	71,842	-	-	-	-	-	-	-
Licenses and permits	-	5,658	-	-	-	-	-	-	-
Intergovernmental receipts	-	5,864	-	-	66,278	154,815	-	2,238,367	-
Charges for services	-	10,501	1,258	-	3,402	14,129	12,732	425,652	2,675
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	1,589	61,255	-	-	-	418	76	9,338	-
Total receipts	1,589	155,120	1,258	-	69,680	169,362	12,808	2,673,357	2,675
Disbursements:									
Personal services	-	245,463	-	-	36,774	-	-	1,102,851	-
Supplies	-	8,797	-	-	4,825	120,211	-	819,952	-
Other services and charges	-	33,907	-	-	3,671	18,299	-	280,707	-
Capital outlay	-	-	-	-	412	-	-	549,292	-
Other disbursements	-	-	-	-	-	-	10,046	-	20
Total disbursements	-	288,167	-	-	45,682	138,510	10,046	2,752,802	20
Excess (deficiency) of receipts over disbursements	1,589	(133,047)	1,258	-	23,998	30,852	2,762	(79,445)	2,655
Cash and investments - ending	\$ 254,520	\$ 325,463	\$ 5,376	\$ 64,266	\$ 103,083	\$ 101,188	\$ 33,014	\$ 767,872	\$ 9,420

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Rainy Day Fund	Cummulative Reassessment 09	Reassessment Fund 15	Recorders Records Perpetuation	Riverboat Revenue	Service Process	Excess Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 1,005,367	\$ 38,198	\$ 318,912	\$ 34,877	\$ 161,240	\$ 12,714	\$ 6,990	\$ 57,199	\$ -
Receipts:									
Taxes	-	-	341,530	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	26,857	-	-	-	-	-	-
Charges for services	-	-	-	25,323	102,128	5,433	16,273	3,915	26,777
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	15	-	2,314	-	-	-	447	-	-
Total receipts	15	-	370,701	25,323	102,128	5,433	16,720	3,915	26,777
Disbursements:									
Personal services	-	-	112,659	-	-	-	-	-	-
Supplies	-	-	1,774	-	-	-	-	-	-
Other services and charges	-	-	46,367	-	-	-	-	-	-
Capital outlay	-	-	6,518	-	-	-	-	-	-
Other disbursements	-	38,198	-	25,627	57,326	-	8,504	-	26,777
Total disbursements	-	38,198	167,318	25,627	57,326	-	8,504	-	26,777
Excess (deficiency) of receipts over disbursements	15	(38,198)	203,383	(304)	44,802	5,433	8,216	3,915	-
Cash and investments - ending	\$ 1,005,382	\$ (0)	\$ 522,295	\$ 34,573	\$ 206,042	\$ 18,147	\$ 15,206	\$ 61,114	\$ -

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Surplus Tax Sale	Local Health Dept Trust Acct	Guardian Ad Lit User	CAPTA Grant - CASA Program	Court Reform Grant 2014	Co Elected Officials Training	Statewide 911 Fund	Administration Fee Prob Users	County User Fees
Cash and investments - beginning	\$ 64,519	\$ 107,529	\$ 11,982	\$ 32,470	\$ -	\$ 3,779	\$ 337,001	\$ 2,875	\$ 22,046
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	7,096	-	-	-	-
Charges for services	81,171	28,321	-	9,881	-	1,258	239,450	5,490	2,993
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	95,259	-	-
Total receipts	81,171	28,321	-	9,881	7,096	1,258	334,709	5,490	2,993
Disbursements:									
Personal services	-	4,525	-	-	-	-	224,092	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	145,094	-	-
Capital outlay	-	-	-	-	-	-	7,558	-	-
Other disbursements	100,535	-	-	-	7,096	-	26,147	5,067	1,946
Total disbursements	100,535	4,525	-	-	7,096	-	402,891	5,067	1,946
Excess (deficiency) of receipts over disbursements	(19,364)	23,796	-	9,881	-	1,258	(68,182)	423	1,047
Cash and investments - ending	\$ 45,155	\$ 131,325	\$ 11,982	\$ 42,351	\$ -	\$ 5,037	\$ 268,819	\$ 3,298	\$ 23,093

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Drainage Maintenance	K-9 Project	ONB-Health Insurance Acct	Grange	Mass Mutual	Def Comp	Federal Taxes	Garnishment	Settlement
Cash and investments - beginning	\$ 274,276	\$ 219	\$ -	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	8,993	-	-	-	-	-	-	-	10,958,798
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	1,426,380
Charges for services	-	2,285	-	-	-	-	-	2	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	2,017	-	-	2,351	62,018	20,824	426,783	3,337	-
Total receipts	11,010	2,285	-	2,351	62,018	20,824	426,783	3,339	12,385,178
Disbursements:									
Personal services	-	-	-	2,140	62,018	20,824	426,783	3,337	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	2,773	-	-	-	-	-	-	12,406,798
Total disbursements	-	2,773	-	2,140	62,018	20,824	426,783	3,337	12,406,798
Excess (deficiency) of receipts over disbursements	11,010	(488)	-	211	-	-	-	2	(21,620)
Cash and investments - ending	\$ 285,286	\$ (269)	\$ -	\$ 237	\$ -	\$ -	\$ -	\$ 2	\$ (21,620)

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Wheel Tax	Surtax Fund	CVET Distribution	Financial Institution Tax (FIT)	CEDIT Homestead Credit Fund	Option Tax - PTR	Fines & Forfeitures	Infraction Judgments	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 4,268	\$ -	\$ 2,316	\$ 2,298	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	27,949	-	-	-	-	-	-
Charges for services	51,455	416,530	27,926	109,339	336,673	828,513	17,693	25,438	444
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	204	268	-	-	-	-	-	-	-
Total receipts	51,659	416,798	55,875	109,339	336,673	828,513	17,693	25,438	444
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	51,659	416,798	55,875	109,339	338,608	828,513	16,142	26,014	100
Total disbursements	51,659	416,798	55,875	109,339	338,608	828,513	16,142	26,014	100
Excess (deficiency) of receipts over disbursements	-	-	-	-	(1,935)	-	1,551	(576)	344
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 2,333	\$ -	\$ 3,867	\$ 1,722	\$ 344

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Special Death Benefit Fee	Sales Disclosure	Coroner's Training - Cont Educ	Mortgage Recording Fee - State	Sex Offender Fees	Child Restraint System	Forest Withdraw	Inheritance Tax	Education License Plate
Cash and investments - beginning	\$ 685	\$ 430	\$ 78	\$ 150	\$ 100	\$ 50	\$ -	\$ 423	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	1,235	4,300	1,466	1,430	765	25	476	5,617	225
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	1,235	4,300	1,466	1,430	765	25	476	5,617	225
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	1,850	4,310	1,436	1,473	865	75	476	6,040	225
Total disbursements	1,850	4,310	1,436	1,473	865	75	476	6,040	225
Excess (deficiency) of receipts over disbursements	(615)	(10)	30	(43)	(100)	(50)	-	(423)	-
Cash and investments - ending	\$ 70	\$ 420	\$ 108	\$ 107	\$ -	\$ -	\$ -	\$ -	\$ -

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Riverboat Revenue Sharing	CAGIT Distribution Fund	Prosecutors ARRA Fund	Co Gen IV-D Incentive Fund	Prosecutor Title IV-D Incentiv	Clerk IVD Incen After Oct 1999	Principal	Boston Mutual	Colonial Insurance
Cash and investments - beginning	\$ -	\$ -	\$ 1,122	\$ 25,738	\$ 34,079	\$ 46,161	\$ 1,039	\$ 943	\$ (303)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	2,485,538	-	1,396	4,200	1,396	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	5,492	6,164	5,492	32,460	10,365	35,891
Total receipts	-	2,485,538	-	6,888	10,364	6,888	32,460	10,365	35,891
Disbursements:									
Personal services	-	-	-	-	5,481	-	-	10,340	34,156
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	2,485,538	1,122	1,666	8,776	1,169	31,170	-	-
Total disbursements	-	2,485,538	1,122	1,666	14,257	1,169	31,170	10,340	34,156
Excess (deficiency) of receipts over disbursements	-	-	(1,122)	5,222	(3,893)	5,719	1,290	25	1,735
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 30,960	\$ 30,186	\$ 51,880	\$ 2,329	\$ 968	\$ 1,432

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Soc Sec/ Medicare	Vision Insurance	AFLAC	Liberty National	Health Insurance	NGL - National Guardian Life	Nationwide	Sheriff's Inmate Trust	Jail Commissary
Cash and investments - beginning	\$ -	\$ (117)	\$ 1,484	\$ 337	\$ 56,985	\$ 231	\$ -	\$ 453	\$ 19,048
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	337,432	5,895	29,399	-	1,723,517	1,014	1,950	43,216	35,321
Total receipts	337,432	5,895	29,399	-	1,723,517	1,014	1,950	43,216	35,321
Disbursements:									
Personal services	-	5,285	26,876	-	1,710,628	1,038	1,950	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	337,432	-	-	-	-	-	-	42,983	29,586
Total disbursements	337,432	5,285	26,876	-	1,710,628	1,038	1,950	42,983	29,586
Excess (deficiency) of receipts over disbursements	-	610	2,523	-	12,889	(24)	-	233	5,735
Cash and investments - ending	\$ -	\$ 493	\$ 4,007	\$ 337	\$ 69,874	\$ 207	\$ -	\$ 686	\$ 24,783

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Clerk's Trust	Treasurer's Trust	County Alcohol & Drug	Pre-Trial Diversion	Infraction Deferral	Adult Probation Services	Jury Fees	Court Administration Fee
Cash and investments - beginning	\$ 149,006	\$ 210,790	\$ 59,990	\$ 5,504	\$ 36,460	\$ 66,444	\$ 4,596	\$ 56,252
Receipts:								
Taxes	-	260,341	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	2,008	968	41,605	32,840	2,667	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2,080,087	-	-	-	-	-	187	-
Total receipts	2,080,087	260,341	2,008	968	41,605	32,840	2,854	-
Disbursements:								
Personal services	-	-	-	-	31,731	-	-	-
Supplies	-	-	-	-	-	2,257	-	-
Other services and charges	-	-	10,518	1,600	15,587	4,980	2,614	-
Capital outlay	-	-	-	-	-	3,300	-	-
Other disbursements	2,080,029	210,790	-	-	769	16,468	-	-
Total disbursements	2,080,029	210,790	10,518	1,600	48,087	27,005	2,614	-
Excess (deficiency) of receipts over disbursements	58	49,551	(8,510)	(632)	(6,482)	5,835	240	-
Cash and investments - ending	\$ 149,064	\$ 260,341	\$ 51,480	\$ 4,872	\$ 29,978	\$ 72,279	\$ 4,836	\$ 56,252

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	DNA Sample Processing	Public Defense Admin Fee	Sheriff Continuing Education	Co Hwy Christmas Fund	Co Share of Sex Offender Fee	Commissioner Sale 12-13	Commissioner Sale Fund	Sheriff's Dive Team Fund
Cash and investments - beginning	\$ 16,679	\$ 45,435	\$ 14,302	\$ 472	\$ 1,761	\$ 3,935	\$ 9,311	\$ 54
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	527	-	13,632	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	20	-	-	1,805	-	-
Total receipts	-	-	20	-	527	1,805	13,632	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	4,089	472	-	-	16,680	-
Total disbursements	-	-	4,089	472	-	-	16,680	-
Excess (deficiency) of receipts over disbursements	-	-	(4,069)	(472)	527	1,805	(3,048)	-
Cash and investments - ending	\$ 16,679	\$ 45,435	\$ 10,233	\$ -	\$ 2,288	\$ 5,740	\$ 6,263	\$ 54

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	<u>Marijuana Eradication</u>	<u>Mural Restoration</u>	<u>Every 15 Minutes</u>	<u>County Farm</u>	<u>Comm Foundation Crt - EMS Bldg</u>	<u>EMS Bldg Donation Fund</u>	<u>Co General Maintenance II</u>	<u>Community Correct Local Approp</u>
Cash and investments - beginning	\$ 4,500	\$ 327	\$ 253	\$ 428,624	\$ 415	\$ -	\$ 323,141	\$ 1,587
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	34,030	-	2,375	10,000	500
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	1,810	-
Total receipts	-	-	-	34,030	-	2,375	11,810	500
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,241	-	352
Total disbursements	-	-	-	-	-	2,241	-	352
Excess (deficiency) of receipts over disbursements	-	-	-	34,030	-	134	11,810	148
Cash and investments - ending	\$ 4,500	\$ 327	\$ 253	\$ 462,654	\$ 415	\$ 134	\$ 334,951	\$ 1,735

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Prudential	County Taxes	State Taxes	Child Support	Sheriff Retirement	2013 HSGP Grant - Light Tower	2013 EMA Performance Grant	2014 SHSP Competitive Co Based
Cash and investments - beginning	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	127	9,072	5,180	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,949	50,681	154,827	44,096	9,376	-	-	-
Total receipts	1,949	50,681	154,827	44,096	9,503	9,072	5,180	-
Disbursements:								
Personal services	774	50,681	154,827	44,096	9,503	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	811	-	-	-	-	9,072	5,180	-
Total disbursements	1,585	50,681	154,827	44,096	9,503	9,072	5,180	-
Excess (deficiency) of receipts over disbursements	364	-	-	-	-	-	-	-
Cash and investments - ending	\$ 418	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	2014 EMA Perform Grant - radio	Community Corrections 14-15	Community Corrections 13-14	TANF WCRCC Grant	USDA Grant - EMS Furnishings	Data Exchange Agreement	SDRF Infrastructure EO 13-18	2014 OPO (NHTSA) Grant
Cash and investments - beginning	\$ -	\$ -	\$ 53,323	\$ -	\$ 522	\$ 1,000	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	441,542	353,534	-	-	-	7,208	-
Charges for services	-	-	-	-	-	2,000	-	824
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	250	-	-	-	-	-	-
Total receipts	-	441,792	353,534	-	-	2,000	7,208	824
Disbursements:								
Personal services	-	14,887	8,636	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	403,297	398,221	-	-	1,500	7,208	824
Total disbursements	-	418,184	406,857	-	-	1,500	7,208	824
Excess (deficiency) of receipts over disbursements	-	23,608	(53,323)	-	-	500	-	-
Cash and investments - ending	\$ -	\$ 23,608	\$ -	\$ -	\$ 522	\$ 1,500	\$ -	\$ -

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Public Health BioTerrorism Prep	PHEP Base Grant	Ebola Grant	2015 EMPG - Local Base Grant	2014 EMPG Co Project - deobligat	2013 EMPG - Salary Reimb.	2014 EMPG - Salary Reimb.	Totals
Cash and investments - beginning	\$ 2,380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,013,461
Receipts:								
Taxes	-	-	-	-	-	-	-	16,770,613
Licenses and permits	-	-	-	-	-	-	-	5,658
Intergovernmental receipts	-	-	-	-	-	21,063	-	5,113,221
Charges for services	-	-	-	-	-	-	-	7,308,967
Fines and forfeits	-	-	-	-	-	-	-	61,890
Other receipts	-	-	-	-	-	-	-	5,494,972
Total receipts	-	-	-	-	-	21,063	-	34,755,321
Disbursements:								
Personal services	-	-	-	-	-	-	-	8,452,258
Supplies	-	-	-	-	-	-	-	1,322,141
Other services and charges	-	-	-	-	-	-	-	2,029,327
Capital outlay	-	-	-	-	-	-	-	1,042,574
Other disbursements	-	-	-	-	-	21,063	-	21,216,104
Total disbursements	-	-	-	-	-	21,063	-	34,062,404
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	692,917
Cash and investments - ending	\$ 2,380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,706,378

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	General Fund	Accident Report	Option Tax Certified	City/Town Court Costs	Clerk's Records Perpetuation	Community Corr Project Income	Community Transition	Congressional Interest	Congressional Principle
Cash and investments - beginning	\$ 3,334,957	\$ 5,100	\$ 913,798	\$ 153,006	\$ 12,366	\$ 321,302	\$ -	\$ 20,682	\$ 26,687
Receipts:									
Taxes	2,858,141	-	1,568,414	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	232,323	-	-	-	-	-	-	-	-
Charges for services	1,234,709	2,082	420,901	4,057	10,408	464,696	53,575	-	-
Fines and forfeits	69,890	-	-	-	-	-	-	-	-
Other receipts	151,621	-	28,470	-	-	3,033	-	163	-
Total receipts	4,546,684	2,082	2,017,785	4,057	10,408	467,729	53,575	163	-
Disbursements:									
Personal services	2,770,672	-	1,677,109	-	-	22,590	-	-	-
Supplies	178,153	-	68,890	-	-	-	-	-	-
Other services and charges	904,376	-	455,611	-	-	-	-	-	-
Capital outlay	69,396	-	182,016	-	-	-	-	-	-
Other disbursements	52,792	-	24,359	-	16,470	370,234	46,275	1,053	-
Total disbursements	3,975,389	-	2,407,985	-	16,470	392,824	46,275	1,053	-
Excess (deficiency) of receipts over disbursements	571,295	2,082	(390,200)	4,057	(6,062)	74,905	7,300	(890)	-
Cash and investments - ending	\$ 3,906,252	\$ 7,182	\$ 523,598	\$ 157,063	\$ 6,304	\$ 396,207	\$ 7,300	\$ 19,792	\$ 26,687

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Non-Revert Prisoner Reimburse	County Sales Disclosure Fund	Covered Bridge Maintenance	Cumulative Bridge Fund	Cum. Capital Development (CCD)	Co Drug Free Community	LEPC	County Extradition	Firearms Training
Cash and investments - beginning	\$ 67,647	\$ 16,119	\$ 18,266	\$ 398,108	\$ 264,415	\$ 8,611	\$ 23,920	\$ 558	\$ 22,875
Receipts:									
Taxes	-	-	-	431,123	46,353	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	130,840	11,294	-	785	-	-
Charges for services	2,065	2,440	5,550	17,301	-	14,082	3,437	27,005	6,120
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	3,876	-	-	-	-	-
Total receipts	2,065	2,440	5,550	583,140	57,647	14,082	4,222	27,005	6,120
Disbursements:									
Personal services	6,102	-	-	102,610	-	-	-	-	-
Supplies	-	-	-	141,508	-	1,251	159	-	-
Other services and charges	-	-	-	-	-	12,050	2,794	-	-
Capital outlay	-	-	-	136,749	275	-	-	-	-
Other disbursements	-	-	3,218	-	18,263	-	-	526	3,192
Total disbursements	6,102	-	3,218	380,867	18,538	13,301	2,953	526	3,192
Excess (deficiency) of receipts over disbursements	(4,037)	2,440	2,332	202,273	39,109	781	1,269	26,479	2,928
Cash and investments - ending	\$ 63,610	\$ 18,559	\$ 20,598	\$ 600,381	\$ 303,524	\$ 9,392	\$ 25,189	\$ 27,037	\$ 25,803

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Drainage Improvement	Health	Co ID Protection Fund	Levy Excess	Local Health Maintenance	Local Roads & Streets	County Misdemeanant	MVH - Co Hwy	Plat Book
Cash and investments - beginning	\$ 254,520	\$ 325,463	\$ 5,376	\$ 64,266	\$ 103,083	\$ 101,188	\$ 33,014	\$ 767,872	\$ 9,420
Receipts:									
Taxes	-	302,050	-	-	-	-	-	-	-
Licenses and permits	-	5,407	-	-	-	-	-	-	-
Intergovernmental receipts	-	23,231	-	-	66,278	156,305	-	2,225,309	-
Charges for services	-	10,398	1,302	-	2,676	17,680	12,350	417,403	5,346
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	2,051	80,590	-	-	-	774	-	5,907	-
Total receipts	2,051	421,676	1,302	-	68,954	174,759	12,350	2,648,619	5,346
Disbursements:									
Personal services	-	206,476	-	-	19,197	-	-	1,086,818	-
Supplies	-	9,286	-	-	5,649	149,762	-	636,989	-
Other services and charges	-	34,679	-	-	8,209	12,637	-	550,554	-
Capital outlay	-	-	-	-	2,000	-	-	199,445	-
Other disbursements	-	-	-	64,173	-	-	9,565	-	2,390
Total disbursements	-	250,441	-	64,173	35,055	162,399	9,565	2,473,806	2,390
Excess (deficiency) of receipts over disbursements	2,051	171,235	1,302	(64,173)	33,899	12,360	2,785	174,813	2,956
Cash and investments - ending	\$ 256,571	\$ 496,698	\$ 6,678	\$ 93	\$ 136,982	\$ 113,548	\$ 35,799	\$ 942,685	\$ 12,376

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Rainy Day Fund	Cummulative Reassessment 09	Reassessment Fund 15	Recorders Records Perpetuation	Riverboat Revenue	Service Process	Excess Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 1,005,382	\$ -	\$ 522,295	\$ 34,573	\$ 206,042	\$ 18,147	\$ 15,206	\$ 61,114	\$ -
Receipts:									
Taxes	-	-	316,977	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	25,751	-	-	-	-	-	-
Charges for services	-	-	31	27,034	44,803	7,644	11,430	4,145	14,403
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	3,914	-	-	-	-	-	-
Total receipts	-	-	346,673	27,034	44,803	7,644	11,430	4,145	14,403
Disbursements:									
Personal services	-	-	154,084	-	-	-	-	-	-
Supplies	-	-	1,822	-	-	-	-	-	-
Other services and charges	-	-	110,297	-	-	-	-	-	-
Capital outlay	-	-	24,115	-	-	-	-	-	-
Other disbursements	584	-	-	18,256	-	-	24,593	-	13,714
Total disbursements	584	-	290,318	18,256	-	-	24,593	-	13,714
Excess (deficiency) of receipts over disbursements	(584)	-	56,355	8,778	44,803	7,644	(13,163)	4,145	689
Cash and investments - ending	\$ 1,004,798	\$ -	\$ 578,650	\$ 43,351	\$ 250,845	\$ 25,791	\$ 2,043	\$ 65,259	\$ 689

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Surplus Tax Sale	Local Health Dept Trust Acct	Guardian Ad Lit User	CAPTA Grant - CASA Program	Court Reform Grant 2014	Co Elected Officials Training	Statewide 911 Fund	Administration Fee Prob Users	County User Fees
Cash and investments - beginning	\$ 45,155	\$ 131,325	\$ 11,982	\$ 42,351	\$ -	\$ 5,037	\$ 268,819	\$ 3,298	\$ 23,093
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	14,130	-	-	2,600	-	-	-	-
Charges for services	132,463	14,130	-	10,502	-	1,302	234,152	7,242	7,569
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	181,589	-	-
Total receipts	132,463	28,260	-	10,502	2,600	1,302	415,741	7,242	7,569
Disbursements:									
Personal services	-	14,455	-	-	-	-	226,407	-	-
Supplies	-	38,931	-	-	-	-	-	-	-
Other services and charges	-	150	-	-	-	-	411,782	-	-
Capital outlay	-	711	-	-	-	-	3,457	-	-
Other disbursements	50,085	-	-	42,351	2,600	3,874	-	7,936	6,481
Total disbursements	50,085	54,247	-	42,351	2,600	3,874	641,646	7,936	6,481
Excess (deficiency) of receipts over disbursements	82,378	(25,987)	-	(31,849)	-	(2,572)	(225,905)	(694)	1,088
Cash and investments - ending	\$ 127,533	\$ 105,338	\$ 11,982	\$ 10,502	\$ -	\$ 2,465	\$ 42,914	\$ 2,604	\$ 24,181

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Drainage Maintenance	K-9 Project	ONB-Health Insurance Acct	Grange	Mass Mutual	Def Comp	Federal Taxes	Garnishment	Settlement
Cash and investments - beginning	\$ 285,286	\$ (269)	\$ -	\$ 237	\$ -	\$ -	\$ -	\$ 2	\$ (21,620)
Receipts:									
Taxes	9,141	-	-	-	-	-	-	-	14,067,206
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	1,549,274
Charges for services	-	1,488	-	-	62	-	-	-	46,064
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	2,212	-	10,000	991	64,527	11,494	406,284	3,834	-
Total receipts	11,353	1,488	10,000	991	64,589	11,494	406,284	3,834	15,662,544
Disbursements:									
Personal services	-	-	-	-	64,527	11,494	406,284	3,834	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	2,082	1,122	-	1,074	31	-	-	-	15,640,924
Total disbursements	2,082	1,122	-	1,074	64,558	11,494	406,284	3,834	15,640,924
Excess (deficiency) of receipts over disbursements	9,271	366	10,000	(83)	31	-	-	-	21,620
Cash and investments - ending	\$ 294,557	\$ 97	\$ 10,000	\$ 154	\$ 31	\$ -	\$ -	\$ 2	\$ -

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Wheel Tax	Surtax Fund	CVET Distribution	Financial Institution Tax (FIT)	CEDIT Homestead Credit Fund	Option Tax - PTR	Fines & Forfeitures	Infraction Judgments	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 2,333	\$ -	\$ 3,867	\$ 1,722	\$ 344
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	31,384	-	-	-	-	-	-
Charges for services	51,669	423,953	31,366	110,647	336,150	829,676	14,711	35,535	86
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	51,669	423,953	62,750	110,647	336,150	829,676	14,711	35,535	86
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	51,669	423,953	62,750	110,647	334,625	829,536	15,851	34,393	420
Total disbursements	51,669	423,953	62,750	110,647	334,625	829,536	15,851	34,393	420
Excess (deficiency) of receipts over disbursements	-	-	-	-	1,525	140	(1,140)	1,142	(334)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 3,858	\$ 140	\$ 2,727	\$ 2,864	\$ 10

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Special Death Benefit Fee	Sales Disclosure	Coroner's Training - Cont Educ	Mortgage Recording Fee - State	Sex Offender Fees	Child Restraint System	Forest Withdraw	Inheritance Tax	Education License Plate
Cash and investments - beginning	\$ 70	\$ 420	\$ 108	\$ 107	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	1,765	4,820	1,458	1,430	475	225	-	6,904	150
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	1,765	4,820	1,458	1,430	475	225	-	6,904	150
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	1,700	4,880	1,444	1,423	475	225	-	5,494	150
Total disbursements	1,700	4,880	1,444	1,423	475	225	-	5,494	150
Excess (deficiency) of receipts over disbursements	65	(60)	14	7	-	-	-	1,410	-
Cash and investments - ending	\$ 135	\$ 360	\$ 122	\$ 114	\$ -	\$ -	\$ -	\$ 1,410	\$ -

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Riverboat Revenue Sharing	CAGIT Distribution Fund	Prosecutors ARRA Fund	Co Gen IV-D Incentive Fund	Prosecutor Title IV-D Incentiv	Clerk IVD Incen After Oct 1999	Principal	Boston Mutual	Colonial Insurance
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 30,960	\$ 30,186	\$ 51,880	\$ 2,329	\$ 968	\$ 1,432
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	102,128	2,488,607	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	6,430	9,672	6,430	30,061	7,742	35,500
Total receipts	102,128	2,488,607	-	6,430	9,672	6,430	30,061	7,742	35,500
Disbursements:									
Personal services	-	-	-	-	6,322	-	31,693	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	102,128	2,488,607	-	7,536	3,626	7,748	-	8,360	32,822
Total disbursements	102,128	2,488,607	-	7,536	9,948	7,748	31,693	8,360	32,822
Excess (deficiency) of receipts over disbursements	-	-	-	(1,106)	(276)	(1,318)	(1,632)	(618)	2,678
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 29,854	\$ 29,910	\$ 50,562	\$ 697	\$ 350	\$ 4,110

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Soc Sec/ Medicare	Vision Insurance	AFLAC	Liberty National	Health Insurance	NGL - National Guardian Life	Nationwide	Sheriff's Inmate Trust	Jail Commissary
Cash and investments - beginning	\$ -	\$ 493	\$ 4,007	\$ 337	\$ 69,874	\$ 207	\$ -	\$ 686	\$ 24,783
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	2,470,953	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	331,244	4,962	27,348	-	75	756	1,950	42,149	38,548
Total receipts	331,244	4,962	27,348	-	2,471,028	756	1,950	42,149	38,548
Disbursements:									
Personal services	-	-	-	-	-	-	1,950	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	331,244	4,958	30,543	-	2,428,802	914	-	42,116	32,571
Total disbursements	331,244	4,958	30,543	-	2,428,802	914	1,950	42,116	32,571
Excess (deficiency) of receipts over disbursements	-	4	(3,195)	-	42,226	(158)	-	33	5,977
Cash and investments - ending	\$ -	\$ 497	\$ 812	\$ 337	\$ 112,100	\$ 49	\$ -	\$ 719	\$ 30,760

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Clerk's Trust	Treasurer's Trust	County Alcohol & Drug	Pre-Trial Diversion	Infraction Deferral	Adult Probation Services	Jury Fees	Court Administration Fee
Cash and investments - beginning	\$ 149,064	\$ 260,341	\$ 51,480	\$ 4,872	\$ 29,978	\$ 72,279	\$ 4,836	\$ 56,252
Receipts:								
Taxes	-	377,692	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	3,660	2,428	43,114	36,315	2,995	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,283,298	-	-	-	-	-	-	-
Total receipts	1,283,298	377,692	3,660	2,428	43,114	36,315	2,995	-
Disbursements:								
Personal services	-	-	-	-	29,445	-	-	-
Supplies	-	-	-	-	-	1,719	-	-
Other services and charges	-	-	1,906	1,100	18,085	3,872	3,681	-
Capital outlay	-	-	-	-	-	4,365	-	-
Other disbursements	1,306,289	260,341	-	-	1,321	20,410	-	-
Total disbursements	1,306,289	260,341	1,906	1,100	48,851	30,366	3,681	-
Excess (deficiency) of receipts over disbursements	(22,991)	117,351	1,754	1,328	(5,737)	5,949	(686)	-
Cash and investments - ending	\$ 126,073	\$ 377,692	\$ 53,234	\$ 6,200	\$ 24,241	\$ 78,228	\$ 4,150	\$ 56,252

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	DNA Sample Processing	Public Defense Admin Fee	Sheriff Continuing Education	Co Hwy Christmas Fund	Co Share of Sex Offender Fee	Commissioner Sale 12-13	Commissioner Sale Fund	Sheriff's Dive Team Fund
Cash and investments - beginning	\$ 16,679	\$ 45,435	\$ 10,233	\$ -	\$ 2,288	\$ 5,740	\$ 6,263	\$ 54
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	4	-	428	10,608	1,163	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	4	-	428	10,608	1,163	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	3,268	-	-	9,267	-	-
Total disbursements	-	-	3,268	-	-	9,267	-	-
Excess (deficiency) of receipts over disbursements	-	-	(3,264)	-	428	1,341	1,163	-
Cash and investments - ending	\$ 16,679	\$ 45,435	\$ 6,969	\$ -	\$ 2,716	\$ 7,081	\$ 7,426	\$ 54

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Marijuana Eradication	Mural Restoration	Every 15 Minutes	County Farm	Comm Foundation Grt - EMS Bldg	EMS Bldg Donation Fund	Co General Maintenance II	Community Correct Local Approp
Cash and investments - beginning	\$ 4,500	\$ 327	\$ 253	\$ 462,654	\$ 415	\$ 134	\$ 334,951	\$ 1,735
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	27,390	-	3,595	-	1,600
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	2,699	-
Total receipts	-	-	-	27,390	-	3,595	2,699	1,600
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,383	-	2,288	-	1,580
Total disbursements	-	-	-	1,383	-	2,288	-	1,580
Excess (deficiency) of receipts over disbursements	-	-	-	26,007	-	1,307	2,699	20
Cash and investments - ending	\$ 4,500	\$ 327	\$ 253	\$ 488,661	\$ 415	\$ 1,441	\$ 337,650	\$ 1,755

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Prudential	County Taxes	State Taxes	Child Support	Sheriff Retirement	2013 HSGP Grant - Light Tower	2013 EMA Performance Grant	2014 SHSP Competitive Co Based
Cash and investments - beginning	\$ 418	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	20,000
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	11	50,321	147,419	37,349	8,801	-	-	-
Total receipts	11	50,321	147,419	37,349	8,801	-	-	20,000
Disbursements:								
Personal services	412	50,321	147,419	37,349	8,801	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	20,000
Total disbursements	412	50,321	147,419	37,349	8,801	-	-	20,000
Excess (deficiency) of receipts over disbursements	(401)	-	-	-	-	-	-	-
Cash and investments - ending	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	2014 EMA Perform Grant - radio	Community Corrections 14-15	Community Corrections 13-14	TANF WCRCC Grant	USDA Grant - EMS Furnishings	Data Exchange Agreement	SDRF Infrastructure EO 13-18	2014 OPO (NHTSA) Grant
Cash and investments - beginning	\$ -	\$ 23,608	\$ -	\$ -	\$ 522	\$ 1,500	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	8,485	343,422	490,765	11,720	-	-	-	328
Charges for services	-	-	-	-	-	-	-	25
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	8,485	343,422	490,765	11,720	-	-	-	353
Disbursements:								
Personal services	-	7,593	15,340	-	-	-	-	25
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	8,485	359,437	425,256	11,720	-	-	-	328
Total disbursements	8,485	367,030	440,596	11,720	-	-	-	353
Excess (deficiency) of receipts over disbursements	-	(23,608)	50,169	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 50,169	\$ -	\$ 522	\$ 1,500	\$ -	\$ -

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Public Health BioTerrorism Prep	PHEP Base Grant	Ebola Grant	2015 EMPG - Local Base Grant	2014 EMPG Co Project - deobligat	2013 EMPG - Salary Reimb.	2014 EMPG - Salary Reimb.	Totals
Cash and investments - beginning	\$ 2,380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,706,378
Receipts:								
Taxes	-	-	-	-	-	-	-	19,977,097
Licenses and permits	-	-	-	-	-	-	-	5,407
Intergovernmental receipts	-	5,000	8,568	-	-	-	21,659	5,379,451
Charges for services	-	-	-	-	13,910	-	-	10,359,990
Fines and forfeits	-	-	-	-	-	-	-	69,890
Other receipts	-	-	-	-	-	-	-	3,034,095
Total receipts	-	5,000	8,568	-	13,910	-	21,659	38,825,930
Disbursements:								
Personal services	-	-	-	-	-	-	-	7,109,329
Supplies	-	-	-	-	-	-	-	1,234,119
Other services and charges	-	-	-	-	-	-	-	2,531,783
Capital outlay	-	-	-	-	-	-	-	622,529
Other disbursements	2,380	5,000	6,495	571	13,910	-	21,659	26,311,215
Total disbursements	2,380	5,000	6,495	571	13,910	-	21,659	37,808,975
Excess (deficiency) of receipts over disbursements	(2,380)	-	2,073	(571)	-	-	-	1,016,955
Cash and investments - ending	\$ -	\$ -	\$ 2,073	\$ (571)	\$ -	\$ -	\$ -	\$ 12,723,333

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	General Fund	Accident Report	Option Tax Certified	CEDIT Co Share	City/Town Court Costs	Clerk's Records Perpetuation	Community Corr Project Income	Community Transition	Congressional Interest
Cash and investments - beginning	\$ 3,906,252	\$ 7,182	\$ 523,598	\$ -	\$ 157,063	\$ 6,304	\$ 396,207	\$ 7,300	\$ 19,792
Receipts:									
Taxes	2,919,108	-	1,454,988	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	257,112	-	-	-	-	-	-	-	-
Charges for services	1,434,629	1,451	8,025	437,355	3,791	14,178	553,130	66,875	-
Fines and forfeits	56,942	-	-	-	-	-	-	-	-
Other receipts	154,039	-	65,092	-	-	-	279	-	129
Total receipts	4,821,830	1,451	1,528,105	437,355	3,791	14,178	553,409	66,875	129
Disbursements:									
Personal services	2,834,599	-	1,211,961	-	-	-	22,432	-	-
Supplies	182,390	-	72,141	-	-	-	-	-	-
Other services and charges	1,024,380	-	480,868	500	-	-	-	-	-
Capital outlay	33,660	-	8,889	90,406	-	-	-	-	-
Other disbursements	107,189	-	277,844	-	-	3,001	360,018	63,225	1,053
Total disbursements	4,182,218	-	2,051,703	90,906	-	3,001	382,450	63,225	1,053
Excess (deficiency) of receipts over disbursements	639,612	1,451	(523,598)	346,449	3,791	11,177	170,959	3,650	(924)
Cash and investments - ending	\$ 4,545,864	\$ 8,633	\$ -	\$ 346,449	\$ 160,854	\$ 17,481	\$ 567,166	\$ 10,950	\$ 18,868

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Congressional Principle	Non-Revert Prisoner Reimburse	County Sales Disclosure Fund	Covered Bridge Maintenance	Cumulative Bridge Fund	Cum. Capital Development (CCD)	Co Drug Free Community	LEPC	County Extradition
Cash and investments - beginning	\$ 26,687	\$ 63,610	\$ 18,559	\$ 20,598	\$ 600,381	\$ 303,524	\$ 9,392	\$ 25,189	\$ 27,037
Receipts:									
Taxes	-	-	-	-	435,215	144,481	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	112,867	12,350	-	-	-
Charges for services	-	1,225	2,275	5,550	6,155	-	13,213	3,709	1,820
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	58,038	-	-	-	-
Total receipts	-	1,225	2,275	5,550	612,275	156,831	13,213	3,709	1,820
Disbursements:									
Personal services	-	11,867	-	-	110,117	-	-	-	-
Supplies	-	-	-	-	91,928	-	3,734	200	-
Other services and charges	-	-	-	-	-	-	12,600	3,452	-
Capital outlay	-	-	-	-	287,670	218,255	-	184	-
Other disbursements	-	-	-	9,170	-	-	-	-	43
Total disbursements	-	11,867	-	9,170	489,715	218,255	16,334	3,836	43
Excess (deficiency) of receipts over disbursements	-	(10,642)	2,275	(3,620)	122,560	(61,424)	(3,121)	(127)	1,777
Cash and investments - ending	\$ 26,687	\$ 52,968	\$ 20,834	\$ 16,978	\$ 722,941	\$ 242,100	\$ 6,271	\$ 25,062	\$ 28,814

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Firearms Training	Drainage Improvement	Health	Co ID Protection Fund	Levy Excess	Local Health Maintenance	Local Roads & Streets	Co Share LOIT Public Safety	County Misdemeanant
Cash and investments - beginning	\$ 25,803	\$ 256,571	\$ 496,698	\$ 6,678	\$ 93	\$ 136,982	\$ 113,548	\$ -	\$ 35,799
Receipts:									
Taxes	-	-	311,121	-	-	-	-	-	-
Licenses and permits	-	-	5,127	-	-	-	-	-	-
Intergovernmental receipts	-	-	26,576	-	-	99,417	154,213	-	-
Charges for services	10,940	16,191	14,410	1,316	-	721	13,068	537,982	12,350
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	1,792	85,697	-	-	48	628	-	-
Total receipts	10,940	17,983	442,931	1,316	-	100,186	167,909	537,982	12,350
Disbursements:									
Personal services	-	-	234,614	-	-	38,728	-	-	-
Supplies	-	-	6,201	-	-	7,011	185,258	-	-
Other services and charges	-	-	36,227	-	-	3,685	18,309	37,380	-
Capital outlay	-	-	1,152	-	-	1,723	-	29,867	20,721
Other disbursements	6,193	-	-	7,000	-	4,708	-	-	4,135
Total disbursements	6,193	-	278,194	7,000	-	55,855	203,567	67,247	24,856
Excess (deficiency) of receipts over disbursements	4,747	17,983	164,737	(5,684)	-	44,331	(35,658)	470,735	(12,506)
Cash and investments - ending	\$ 30,550	\$ 274,554	\$ 661,435	\$ 994	\$ 93	\$ 181,313	\$ 77,890	\$ 470,735	\$ 23,293

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	MVH - Co Hwy	Plat Book	Rainy Day Fund	Reassessment Fund 15	Recorders Records Perpetuation	Riverboat Revenue	Sheriff's Pension Trust	Excess Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 942,685	\$ 12,376	\$ 1,004,798	\$ 578,650	\$ 43,351	\$ 250,845	\$ 25,791	\$ 2,043	\$ 65,259
Receipts:									
Taxes	-	-	-	351,895	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,198,568	-	-	29,986	-	-	-	-	-
Charges for services	465,671	5,540	116,680	-	30,152	44,801	12,139	16,575	4,180
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	9,488	-	-	4,100	-	-	-	-	-
Total receipts	2,673,727	5,540	116,680	385,981	30,152	44,801	12,139	16,575	4,180
Disbursements:									
Personal services	1,114,161	-	-	158,296	-	-	-	-	-
Supplies	729,832	-	-	2,532	-	-	-	-	-
Other services and charges	307,790	-	-	103,093	-	-	-	-	-
Capital outlay	317,948	-	-	2,350	-	76,200	-	-	-
Other disbursements	-	-	-	-	47,107	-	27,590	16,554	-
Total disbursements	2,469,731	-	-	266,271	47,107	76,200	27,590	16,554	-
Excess (deficiency) of receipts over disbursements	203,996	5,540	116,680	119,710	(16,955)	(31,399)	(15,451)	21	4,180
Cash and investments - ending	\$ 1,146,681	\$ 17,916	\$ 1,121,478	\$ 698,360	\$ 26,396	\$ 219,446	\$ 10,340	\$ 2,064	\$ 69,439

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Tax Sale Redemption	Surplus Tax Sale	Local Health Dept Trust Acct	Guardian Ad Lit User	CAPTA Grant - CASA Program	Co Elected Officials Training	Statewide 911 Fund	Heritage Barn Public Safety	LOIT 2016 Spec Dist - Co Share
Cash and investments - beginning	\$ 689	\$ 127,533	\$ 105,338	\$ 11,982	\$ 10,502	\$ 2,465	\$ 42,914	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	42,390	-	9,907	-	-	-	-
Charges for services	35,537	86,436	-	-	-	1,438	274,795	-	350,040
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	81,882	-	-
Total receipts	35,537	86,436	42,390	-	9,907	1,438	356,677	-	350,040
Disbursements:									
Personal services	-	-	5,913	-	-	-	234,199	-	-
Supplies	-	-	985	-	-	-	-	-	-
Other services and charges	-	-	2,692	-	-	-	50,404	-	-
Capital outlay	-	-	-	-	-	-	14,972	-	-
Other disbursements	36,226	79,453	-	-	10,502	3,160	-	-	-
Total disbursements	36,226	79,453	9,590	-	10,502	3,160	299,575	-	-
Excess (deficiency) of receipts over disbursements	(689)	6,983	32,800	-	(595)	(1,722)	57,102	-	350,040
Cash and investments - ending	\$ -	\$ 134,516	\$ 138,138	\$ 11,982	\$ 9,907	\$ 743	\$ 100,016	\$ -	\$ 350,040

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Adminstration Fee Prob Users	County User Fees	Drainage Maintenance	K-9 Project	Mass Mutual	Nationwide	Federal Taxes	Garnishment	Settlement
Cash and investments - beginning	\$ 2,604	\$ 24,181	\$ 294,557	\$ 97	\$ 31	\$ -	\$ -	\$ 2	\$ -
Receipts:									
Taxes	-	-	9,311	-	-	-	-	-	13,759,069
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	1,651,207
Charges for services	17,375	2,462	269	21,922	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	1,923	-	68,724	1,950	419,696	4,950	-
Total receipts	17,375	2,462	11,503	21,922	68,724	1,950	419,696	4,950	15,410,276
Disbursements:									
Personal services	-	-	-	-	68,724	1,950	419,696	4,950	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	13,301	209	16,191	860	-	-	-	-	15,410,276
Total disbursements	13,301	209	16,191	860	68,724	1,950	419,696	4,950	15,410,276
Excess (deficiency) of receipts over disbursements	4,074	2,253	(4,688)	21,062	-	-	-	-	-
Cash and investments - ending	\$ 6,678	\$ 26,434	\$ 289,869	\$ 21,159	\$ 31	\$ -	\$ -	\$ 2	\$ -

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	LOIT Public Safety	Wheel Tax	Surtax Fund	CVET Distribution	Financial Institution Tax (FIT)	CEDIT Homestead Credit Fund	Option Tax - PTR	Local Income Tax - PTR	Fines & Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,858	\$ 140	\$ -	\$ 2,727
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	55,899	-	-	-	-	-
Charges for services	766,753	93,353	427,839	-	124,986	155,231	158,106	-	18,004
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>766,753</u>	<u>93,353</u>	<u>427,839</u>	<u>55,899</u>	<u>124,986</u>	<u>155,231</u>	<u>158,106</u>	<u>-</u>	<u>18,004</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	766,753	93,353	427,839	55,899	124,986	156,998	154,788	-	18,309
Total disbursements	<u>766,753</u>	<u>93,353</u>	<u>427,839</u>	<u>55,899</u>	<u>124,986</u>	<u>156,998</u>	<u>154,788</u>	<u>-</u>	<u>18,309</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,767)</u>	<u>3,318</u>	<u>-</u>	<u>(305)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,091</u>	<u>\$ 3,458</u>	<u>\$ -</u>	<u>\$ 2,422</u>

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	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
Cash and investments - beginning	\$ 2,864	\$ 10	\$ 135	\$ 360	\$ 122	\$ -	\$ 114	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	20,714	-	1,290	4,810	1,418	-	1,475	450	113
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	20,714	-	1,290	4,810	1,418	-	1,475	450	113
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	22,065	10	1,345	4,560	1,392	-	1,368	430	113
Total disbursements	22,065	10	1,345	4,560	1,392	-	1,368	430	113
Excess (deficiency) of receipts over disbursements	(1,351)	(10)	(55)	250	26	-	107	20	-
Cash and investments - ending	\$ 1,513	\$ -	\$ 80	\$ 610	\$ 148	\$ -	\$ 221	\$ 20	\$ -

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Forest Withdraw	Inheritance Tax	Education License Plate	Riverboat Revenue Sharing	CAGIT Distribution Fund	CEDIT Distribution Fund	LOIT 2016 Special Distribution	LIT Certified Shares	LIT Public Safety
Cash and investments - beginning	\$ -	\$ 1,410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	17	-	-	-	3,067,010	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	169	102,125	94	620,924	791,419	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>17</u>	<u>-</u>	<u>169</u>	<u>102,125</u>	<u>3,067,104</u>	<u>620,924</u>	<u>791,419</u>	<u>-</u>	<u>-</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	17	1,410	169	102,125	3,067,104	620,924	791,419	-	-
Total disbursements	<u>17</u>	<u>1,410</u>	<u>169</u>	<u>102,125</u>	<u>3,067,104</u>	<u>620,924</u>	<u>791,419</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(1,410)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	LIT Economic Development	Co Gen IV-D Incentive Fund	Prosecutor Title IV-D Incentiv	Clerk IVD Incen After Oct 1999	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	Treasurer's Trust	County Alcohol & Drug
Cash and investments - beginning	\$ -	\$ 29,854	\$ 29,910	\$ 50,562	\$ 719	\$ 30,760	\$ 126,073	\$ 377,692	\$ 53,234
Receipts:									
Taxes	-	-	-	-	-	-	-	348,902	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	3,277
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	6,192	9,316	6,192	66,008	52,737	958,766	-	-
Total receipts	-	6,192	9,316	6,192	66,008	52,737	958,766	348,902	3,277
Disbursements:									
Personal services	-	-	7,140	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	221
Capital outlay	-	2,350	1,246	400	-	-	-	-	-
Other disbursements	-	4,972	665	340	65,489	52,511	929,758	377,692	-
Total disbursements	-	7,322	9,051	740	65,489	52,511	929,758	377,692	221
Excess (deficiency) of receipts over disbursements	-	(1,130)	265	5,452	519	226	29,008	(28,790)	3,056
Cash and investments - ending	\$ -	\$ 28,724	\$ 30,175	\$ 56,014	\$ 1,238	\$ 30,986	\$ 155,081	\$ 348,902	\$ 56,290

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Pre-Trial Diversion	Infraction Deferral	Adult Probation Services	Special Death Benefit	Jury Fees	Court Administration Fee	DNA Sample Processing	Public Defense Admin Fee	Sheriff Continuing Education
Cash and investments - beginning	\$ 6,200	\$ 24,241	\$ 78,228	\$ -	\$ 4,150	\$ 56,252	\$ 16,679	\$ 45,435	\$ 6,969
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	3,908	32,250	24,721	100	2,343	-	-	-	49
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	3,908	32,250	24,721	100	2,343	-	-	-	49
Disbursements:									
Personal services	-	20,006	-	-	-	-	-	-	-
Supplies	-	-	2,140	-	-	-	-	-	-
Other services and charges	3,870	18,052	12,675	-	4,312	-	-	-	-
Capital outlay	-	1,105	1,211	-	-	-	-	-	-
Other disbursements	-	-	16,676	-	-	56,252	-	-	-
Total disbursements	3,870	39,163	32,702	-	4,312	56,252	-	-	-
Excess (deficiency) of receipts over disbursements	38	(6,913)	(7,981)	100	(1,969)	(56,252)	-	-	49
Cash and investments - ending	\$ 6,238	\$ 17,328	\$ 70,247	\$ 100	\$ 2,181	\$ -	\$ 16,679	\$ 45,435	\$ 7,018

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Co Share of Sex Offender Fee	Commissioner Sale 14-15	Commissioner Sale Fund 15-16	Sheriff's Dive Team Fund	Marijuana Eradication	Mural Restoration	Every 15 Minutes	County Farm	Comm Foundation Grt - EMS Bldg
Cash and investments - beginning	\$ 2,716	\$ 7,081	\$ 7,426	\$ 54	\$ 4,500	\$ 327	\$ 253	\$ 488,661	\$ 415
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	387	-	9,901	-	-	-	-	34,628	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	387	-	9,901	-	-	-	-	34,628	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	105,517	-
Other disbursements	-	7,081	9,518	-	-	-	-	2,218	-
Total disbursements	-	7,081	9,518	-	-	-	-	107,735	-
Excess (deficiency) of receipts over disbursements	387	(7,081)	383	-	-	-	-	(73,107)	-
Cash and investments - ending	\$ 3,103	\$ -	\$ 7,809	\$ 54	\$ 4,500	\$ 327	\$ 253	\$ 415,554	\$ 415

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	EMS Bldg Donation Fund	Health Education	Co General Maintenance II	Community Correct Local Approp	Prudential	County Taxes	State Taxes	Grange	Principal
Cash and investments - beginning	\$ 1,441	\$ -	\$ 337,650	\$ 1,755	\$ 17	\$ -	\$ -	\$ 154	\$ 697
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	3,075	1,384	-	2,500	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	2,261	-	-	68,512	151,279	855	32,085
Total receipts	3,075	1,384	2,261	2,500	-	68,512	151,279	855	32,085
Disbursements:									
Personal services	-	-	-	-	-	68,512	151,279	821	31,877
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	3,126	610	-	3,086	-	-	-	-	-
Total disbursements	3,126	610	-	3,086	-	68,512	151,279	821	31,877
Excess (deficiency) of receipts over disbursements	(51)	774	2,261	(586)	-	-	-	34	208
Cash and investments - ending	\$ 1,390	\$ 774	\$ 339,911	\$ 1,169	\$ 17	\$ -	\$ -	\$ 188	\$ 905

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Boston Mutual	Colonial Insurance	Soc Sec/Medicare	Vision Insurance	AFLAC	Liberty National	Health Insurance	Child Support	NGL - National Guardian Life
Cash and investments - beginning	\$ 350	\$ 4,110	\$ -	\$ 497	\$ 812	\$ 337	\$ 112,100	\$ -	\$ 49
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	2,787,824	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	7,596	40,156	339,886	4,638	32,545	-	305,125	42,020	819
Total receipts	7,596	40,156	339,886	4,638	32,545	-	3,092,949	42,020	819
Disbursements:									
Personal services	6,846	41,609	339,886	4,996	32,802	85	293,348	42,020	819
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	16	-	-	2,266,318	-	-
Total disbursements	6,846	41,609	339,886	5,012	32,802	85	2,559,666	42,020	819
Excess (deficiency) of receipts over disbursements	750	(1,453)	-	(374)	(257)	(85)	533,283	-	-
Cash and investments - ending	\$ 1,100	\$ 2,657	\$ -	\$ 123	\$ 555	\$ 252	\$ 645,383	\$ -	\$ 49

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Sheriff Retirement	Def Comp	Empower Retirement	ONB - Health Insurance Acct	Community Corrections 16-17	Community Corrections 15-16	TANF - I Can Ministries	USDA Grant - EMS Furnishings	Data Exchange Agreement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 50,169	\$ -	\$ 522	\$ 1,500
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	707,478	343,422	73,966	-	-
Charges for services	-	-	-	-	65	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	9,316	5,369	17,631	-	-	-	-	-	-
Total receipts	9,316	5,369	17,631	-	707,543	343,422	73,966	-	-
Disbursements:									
Personal services	9,316	5,369	17,631	-	16,335	7,166	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	530,989	386,373	73,966	-	-
Total disbursements	9,316	5,369	17,631	-	547,324	393,539	73,966	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	160,219	(50,117)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 10,000	\$ 160,219	\$ 52	\$ -	\$ 522	\$ 1,500

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	WCRCC Prob Grant Fund	Comm Correc Prob Grant Fund	Comm Correc Prob Grant - Parke	Young Ladies in Ag Conf Spons	Health Immunization Coalition	PHEP Base Grant	Ebola Grant	2015 EMPG - State Exerc - Dist Nor	2015 SHSP Co Based Radio Proj
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,073	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	784,353	76,875	-	500	13,222	7,354	13,385	34,753	46,414
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>784,353</u>	<u>76,875</u>	<u>-</u>	<u>500</u>	<u>13,222</u>	<u>7,354</u>	<u>13,385</u>	<u>34,753</u>	<u>46,414</u>
Disbursements:									
Personal services	-	-	-	-	-	7,293	5,940	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	784,353	69,188	-	500	13,222	61	4,473	34,753	46,414
Total disbursements	<u>784,353</u>	<u>69,188</u>	<u>-</u>	<u>500</u>	<u>13,222</u>	<u>7,354</u>	<u>10,413</u>	<u>34,753</u>	<u>46,414</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>7,687</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,972</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 7,687</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,045</u>	<u>\$ -</u>	<u>\$ -</u>

FOUNTAIN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	2015 EMPG - Local Base Grant	2015 EMPG Competitive - Radios	2015 EMPG De-obligated Funds	2015 EMPG - Salary Reimb.	2016 SHSP EMA/EMS	2016 SHSP (ATV) EMA Operations	2016 EMPG - Salary Reimb.	2016 EMPG De-obligated Funds	Totals
Cash and investments - beginning	\$ (571)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,723,333
Receipts:									
Taxes	-	-	-	-	-	-	-	-	22,801,117
Licenses and permits	-	-	-	-	-	-	-	-	5,127
Intergovernmental receipts	5,108	27,740	14,368	21,833	-	-	-	-	6,821,263
Charges for services	-	-	-	-	-	-	-	-	10,842,056
Fines and forfeits	-	-	-	-	-	-	-	-	56,942
Other receipts	-	-	-	-	-	-	-	-	3,117,759
Total receipts	5,108	27,740	14,368	21,833	-	-	-	-	43,644,264
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	7,583,303
Supplies	-	-	-	-	-	-	-	-	1,284,352
Other services and charges	-	-	-	-	-	-	-	-	2,120,510
Capital outlay	-	-	-	-	-	-	-	-	1,215,826
Other disbursements	4,537	27,740	14,368	-	-	-	-	-	28,705,649
Total disbursements	4,537	27,740	14,368	-	-	-	-	-	40,909,640
Excess (deficiency) of receipts over disbursements	571	-	-	21,833	-	-	-	-	2,734,624
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 21,833	\$ -	\$ -	\$ -	\$ -	\$ 15,457,957

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

	General Fund	Accident Report	Option Tax Certified	CEDIT Co Share	City/Town Court Costs	Clerk's Records Perpetuation	Community Corr Project Income	Community Transition	Congressional Interest
Cash and investments - beginning	\$ 4,545,864	\$ 8,633	\$ -	\$ 346,449	\$ 160,854	\$ 17,481	\$ 567,166	\$ 10,950	\$ 18,868
Receipts:									
Taxes	4,509,102	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	268,149	-	-	-	-	-	-	-	-
Charges for services	1,245,788	1,650	-	447,760	5,427	16,609	649,622	31,625	-
Fines and forfeits	77,019	-	-	-	-	-	-	-	-
Other receipts	177,347	-	-	-	-	-	5,724	-	122
Total receipts	<u>6,277,405</u>	<u>1,650</u>	<u>-</u>	<u>447,760</u>	<u>5,427</u>	<u>16,609</u>	<u>655,346</u>	<u>31,625</u>	<u>122</u>
Disbursements:									
Personal services	2,794,366	2,164	-	108,856	-	-	18,449	-	-
Supplies	178,600	-	-	12,449	-	-	-	-	-
Other services and charges	1,231,415	-	-	156,864	-	-	-	-	-
Capital outlay	7,709	-	-	44,741	-	-	-	-	-
Other disbursements	75,974	580	-	-	-	2,732	287,184	40,175	1,053
Total disbursements	<u>4,288,064</u>	<u>2,744</u>	<u>-</u>	<u>322,910</u>	<u>-</u>	<u>2,732</u>	<u>305,633</u>	<u>40,175</u>	<u>1,053</u>
Excess (deficiency) of receipts over disbursements	<u>1,989,341</u>	<u>(1,094)</u>	<u>-</u>	<u>124,850</u>	<u>5,427</u>	<u>13,877</u>	<u>349,713</u>	<u>(8,550)</u>	<u>(931)</u>
Cash and investments - ending	<u>\$ 6,535,205</u>	<u>\$ 7,539</u>	<u>\$ -</u>	<u>\$ 471,299</u>	<u>\$ 166,281</u>	<u>\$ 31,358</u>	<u>\$ 916,879</u>	<u>\$ 2,400</u>	<u>\$ 17,937</u>

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

	Congressional Principle	Non-Revert Prisoner Reimburse	County Sales Disclosure Fund	Covered Bridge Maintenance	Cumulative Bridge Fund	Cum. Capital Development (CCD)	Co Drug Free Community	LEPC	County Extradition
Cash and investments - beginning	\$ 26,687	\$ 52,968	\$ 20,834	\$ 16,978	\$ 722,941	\$ 242,100	\$ 6,271	\$ 25,062	\$ 28,814
Receipts:									
Taxes	-	-	-	-	429,865	142,705	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	101,251	12,196	-	-	-
Charges for services	-	3,060	2,428	5,550	5,902	-	17,540	4,013	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	4,411	-	-	-	-
Total receipts	-	3,060	2,428	5,550	541,429	154,901	17,540	4,013	-
Disbursements:									
Personal services	-	19,959	-	-	113,423	-	-	-	-
Supplies	-	-	-	-	114,430	-	5,500	200	-
Other services and charges	-	-	-	-	-	-	11,405	2,136	-
Capital outlay	-	-	-	-	351,803	57,051	-	-	-
Other disbursements	-	140	-	10,460	-	-	-	-	868
Total disbursements	-	20,099	-	10,460	579,656	57,051	16,905	2,336	868
Excess (deficiency) of receipts over disbursements	-	(17,039)	2,428	(4,910)	(38,227)	97,850	635	1,677	(868)
Cash and investments - ending	\$ 26,687	\$ 35,929	\$ 23,262	\$ 12,068	\$ 684,714	\$ 339,950	\$ 6,906	\$ 26,739	\$ 27,946

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

	Firearms Training	Drainage Improvement	Health	Co ID Protection Fund	Levy Excess	Local Health Maintenance	Local Roads & Streets	Co Share LOIT Public Safety	County Misdemeanant
Cash and investments - beginning	\$ 30,550	\$ 274,554	\$ 661,435	\$ 994	\$ 93	\$ 181,313	\$ 77,890	\$ 470,735	\$ 23,293
Receipts:									
Taxes	-	-	320,429	-	-	-	-	-	-
Licenses and permits	-	-	5,363	-	-	-	-	-	-
Intergovernmental receipts	-	-	27,384	-	-	33,139	196,521	-	-
Charges for services	4,560	-	8,503	2,022	-	-	8,246	547,802	12,350
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	1,825	88,075	-	-	-	1,611	-	-
Total receipts	4,560	1,825	449,754	2,022	-	33,139	206,378	547,802	12,350
Disbursements:									
Personal services	-	-	218,921	-	-	43,736	-	357,275	-
Supplies	-	-	5,073	-	-	4,973	158,552	74,042	-
Other services and charges	-	-	36,834	-	-	4,416	16,486	93,618	-
Capital outlay	-	-	-	-	-	3,350	-	55,760	-
Other disbursements	3,731	-	-	-	-	-	-	-	1,112
Total disbursements	3,731	-	260,828	-	-	56,475	175,038	580,695	1,112
Excess (deficiency) of receipts over disbursements	829	1,825	188,926	2,022	-	(23,336)	31,340	(32,893)	11,238
Cash and investments - ending	\$ 31,379	\$ 276,379	\$ 850,361	\$ 3,016	\$ 93	\$ 157,977	\$ 109,230	\$ 437,842	\$ 34,531

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

	MVH - Co Hwy	Plat Book	Rainy Day Fund	Reassessment Fund 15	Recorders Records Perpetuation	Riverboat Revenue	Sheriff's Pension Trust	Excess Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 1,146,681	\$ 17,916	\$ 1,121,478	\$ 698,360	\$ 26,396	\$ 219,446	\$ 10,340	\$ 2,064	\$ 69,439
Receipts:									
Taxes	-	-	-	361,577	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,432,039	-	-	30,900	-	-	-	-	-
Charges for services	456,084	5,720	-	-	38,231	44,803	10,767	12,323	8,540
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	8,214	-	-	4,214	-	-	-	-	-
Total receipts	2,896,337	5,720	-	396,691	38,231	44,803	10,767	12,323	8,540
Disbursements:									
Personal services	1,119,118	-	-	177,749	-	-	10,000	-	-
Supplies	801,391	-	-	2,332	-	-	-	-	-
Other services and charges	247,167	-	-	163,820	-	-	-	-	-
Capital outlay	512,092	-	95,426	8,171	-	25,000	-	-	-
Other disbursements	-	3,600	14,211	-	13,500	-	-	12,285	-
Total disbursements	2,679,768	3,600	109,637	352,072	13,500	25,000	10,000	12,285	-
Excess (deficiency) of receipts over disbursements	216,569	2,120	(109,637)	44,619	24,731	19,803	767	38	8,540
Cash and investments - ending	\$ 1,363,250	\$ 20,036	\$ 1,011,841	\$ 742,979	\$ 51,127	\$ 239,249	\$ 11,107	\$ 2,102	\$ 77,979

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

	Tax Sale Redemption	Surplus Tax Sale	Local Health Dept Trust Acct	Guardian Ad Lit User	CAPTA Grant - CASA Program	Co Elected Officials Training	Statewide 911 Fund	Heritage Barn Public Safety	LOIT 2016 Spec Dist - Co Share
Cash and investments - beginning	\$ -	\$ 134,516	\$ 138,138	\$ 11,982	\$ 9,907	\$ 743	\$ 100,016	\$ -	\$ 350,040
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	14,130	-	15,383	-	-	-	-
Charges for services	38,663	108,540	-	-	3,710	2,092	267,866	50	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	74,639	-	-
Total receipts	38,663	108,540	14,130	-	19,093	2,092	342,505	50	-
Disbursements:									
Personal services	-	-	7,088	-	-	-	292,621	-	-
Supplies	-	-	3,750	-	-	-	-	-	-
Other services and charges	-	-	3,506	-	-	-	60,282	-	-
Capital outlay	-	-	5,000	-	-	-	1,146	-	-
Other disbursements	38,663	83,388	-	-	12,719	1,564	-	-	-
Total disbursements	38,663	83,388	19,344	-	12,719	1,564	354,049	-	-
Excess (deficiency) of receipts over disbursements	-	25,152	(5,214)	-	6,374	528	(11,544)	50	-
Cash and investments - ending	\$ -	\$ 159,668	\$ 132,924	\$ 11,982	\$ 16,281	\$ 1,271	\$ 88,472	\$ 50	\$ 350,040

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

	Administration Fee Prob Users	County User Fees	Drainage Maintenance	K-9 Project	Mass Mutual	Nationwide	Federal Taxes	Garnishment	Settlement
Cash and investments - beginning	\$ 6,678	\$ 26,434	\$ 289,869	\$ 21,159	\$ 31	\$ -	\$ -	\$ 2	\$ -
Receipts:									
Taxes	-	-	10,429	-	-	-	-	-	14,642,533
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	1,751,415
Charges for services	43,819	3,790	80	8,096	-	-	-	237	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	1,913	7,500	66,148	-	410,655	12,382	-
Total receipts	43,819	3,790	12,422	15,596	66,148	-	410,655	12,619	16,393,948
Disbursements:									
Personal services	-	-	-	-	66,148	-	410,655	12,382	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	35,220	4,906	19,735	34,726	-	-	-	237	16,393,948
Total disbursements	35,220	4,906	19,735	34,726	66,148	-	410,655	12,619	16,393,948
Excess (deficiency) of receipts over disbursements	8,599	(1,116)	(7,313)	(19,130)	-	-	-	-	-
Cash and investments - ending	\$ 15,277	\$ 25,318	\$ 282,556	\$ 2,029	\$ 31	\$ -	\$ -	\$ 2	\$ -

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

	LOIT Public Safety	Wheel Tax	Surtax Fund	CVET Distribution	Financial Institution Tax (FIT)	CEDIT Homestead Credit Fund	Option Tax - PTR	Local Income Tax - PTR	Fines & Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,091	\$ 3,458	\$ -	\$ 2,422
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	54,199	112,465	-	-	-	-
Charges for services	-	100,669	429,988	-	-	-	-	314,589	5,705
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	100,669	429,988	54,199	112,465	-	-	314,589	5,705
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	100,669	429,988	54,199	112,465	-	-	309,524	7,170
Total disbursements	-	100,669	429,988	54,199	112,465	-	-	309,524	7,170
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	5,065	(1,465)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,091	\$ 3,458	\$ 5,065	\$ 957

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

	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
Cash and investments - beginning	\$ 1,513	\$ -	\$ 80	\$ 610	\$ 148	\$ -	\$ 221	\$ 20	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	22,833	30	1,920	4,650	1,298	313	1,500	485	200
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	22,833	30	1,920	4,650	1,298	313	1,500	485	200
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	22,431	30	1,845	4,890	1,362	313	1,568	455	175
Total disbursements	22,431	30	1,845	4,890	1,362	313	1,568	455	175
Excess (deficiency) of receipts over disbursements	402	-	75	(240)	(64)	-	(68)	30	25
Cash and investments - ending	\$ 1,915	\$ -	\$ 155	\$ 370	\$ 84	\$ -	\$ 153	\$ 50	\$ 25

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

	Forest Withdraw	Inheritance Tax	Education License Plate	Riverboat Revenue Sharing	CAGIT Distribution Fund	CEDIT Distribution Fund	LOIT 2016 Special Distribution	LIT Certified Shares	LIT Public Safety
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	461	-	-	-	-	-	-	3,123,027	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	346	-	150	102,128	-	-	-	-	780,757
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>807</u>	<u>-</u>	<u>150</u>	<u>102,128</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,123,027</u>	<u>780,757</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	807	-	150	102,128	-	-	-	3,123,027	780,757
Total disbursements	<u>807</u>	<u>-</u>	<u>150</u>	<u>102,128</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,123,027</u>	<u>780,757</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	LIT Economic Development	Co Gen IV-D Incentive Fund	Prosecutor Title IV-D Incentiv	Clerk IVD Incen After Oct 1999	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	Treasurer's Trust	County Alcohol & Drug
Cash and investments - beginning	\$ -	\$ 28,724	\$ 30,175	\$ 56,014	\$ 1,238	\$ 30,986	\$ 155,081	\$ 348,902	\$ 56,290
Receipts:									
Taxes	-	-	-	-	-	-	-	629,036	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	633,752	-	-	-	-	-	-	-	4,681
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	6,352	9,558	6,352	57,030	49,167	1,460,876	-	-
Total receipts	633,752	6,352	9,558	6,352	57,030	49,167	1,460,876	629,036	4,681
Disbursements:									
Personal services	-	-	7,472	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	100
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	633,752	3,043	265	1,902	56,574	44,639	1,155,367	348,902	-
Total disbursements	633,752	3,043	7,737	1,902	56,574	44,639	1,155,367	348,902	100
Excess (deficiency) of receipts over disbursements	-	3,309	1,821	4,450	456	4,528	305,509	280,134	4,581
Cash and investments - ending	\$ -	\$ 32,033	\$ 31,996	\$ 60,464	\$ 1,694	\$ 35,514	\$ 460,591	\$ 629,036	\$ 60,871

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

	Pre-Trial Diversion	Infraction Deferral	Adult Probation Services	Special Death Benefit	Jury Fees	Court Administration Fee	DNA Sample Processing	Public Defense Admin Fee	Sheriff Continuing Education
Cash and investments - beginning	\$ 6,238	\$ 17,328	\$ 70,247	\$ 100	\$ 2,181	\$ -	\$ 16,679	\$ 45,435	\$ 7,018
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	9,700	-	-	-	-	-	-
Charges for services	7,637	72,523	28,770	135	3,421	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	7,637	72,523	38,470	135	3,421	-	-	-	-
Disbursements:									
Personal services	-	21,027	-	-	-	-	-	-	-
Supplies	-	-	3,316	-	-	-	-	-	-
Other services and charges	3,000	35,836	26,691	-	5,004	-	-	-	-
Capital outlay	-	-	5,000	-	-	-	-	-	-
Other disbursements	-	-	14,838	-	596	-	-	-	999
Total disbursements	3,000	56,863	49,845	-	5,600	-	-	-	999
Excess (deficiency) of receipts over disbursements	4,637	15,660	(11,375)	135	(2,179)	-	-	-	(999)
Cash and investments - ending	\$ 10,875	\$ 32,988	\$ 58,872	\$ 235	\$ 2	\$ -	\$ 16,679	\$ 45,435	\$ 6,019

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

	Co Share of Sex Offender Fee	Commissioner Sale 14-15	Commissioner Sale Fund 15-16	Sheriff's Dive Team Fund	Marijuana Eradication	Mural Restoration	Every 15 Minutes	County Farm	Comm Foundation Grt - EMS Bldg
Cash and investments - beginning	\$ 3,103	\$ -	\$ 7,809	\$ 54	\$ 4,500	\$ 327	\$ 253	\$ 415,554	\$ 415
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	410	21,805	-	-	-	-	-	33,766	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	410	21,805	-	-	-	-	-	33,766	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	105,200	-
Other disbursements	-	21,805	7,809	-	-	-	-	1,109	-
Total disbursements	-	21,805	7,809	-	-	-	-	106,309	-
Excess (deficiency) of receipts over disbursements	410	-	(7,809)	-	-	-	-	(72,543)	-
Cash and investments - ending	\$ 3,513	\$ -	\$ -	\$ 54	\$ 4,500	\$ 327	\$ 253	\$ 343,011	\$ 415

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

	EMS Bldg Donation Fund	Health Education	Co General Maintenance II	Community Correct Local Approp	Prudential	County Taxes	State Taxes	Grange	Principal
Cash and investments - beginning	\$ 1,390	\$ 774	\$ 339,911	\$ 1,169	\$ 17	\$ -	\$ -	\$ 188	\$ 905
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	3,375	-	-	2,700	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	1,940	-	11	75,104	149,255	583	34,882
Total receipts	3,375	-	1,940	2,700	11	75,104	149,255	583	34,882
Disbursements:									
Personal services	-	-	-	-	-	75,104	149,255	-	38
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	99,363	-	-	-	-	-	-
Other disbursements	4,686	184	-	1,938	-	-	-	583	36,041
Total disbursements	4,686	184	99,363	1,938	-	75,104	149,255	583	36,079
Excess (deficiency) of receipts over disbursements	(1,311)	(184)	(97,423)	762	11	-	-	-	(1,197)
Cash and investments - ending	\$ 79	\$ 590	\$ 242,488	\$ 1,931	\$ 28	\$ -	\$ -	\$ 188	\$ (292)

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

	Boston Mutual	Colonial Insurance	Soc Sec/Medicare	Vision Insurance	AFLAC	Liberty National	Health Insurance	Child Support	NGL - National Guardian Life
Cash and investments - beginning	\$ 1,100	\$ 2,657	\$ -	\$ 123	\$ 555	\$ 252	\$ 645,383	\$ -	\$ 49
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	107	-	-	38	-	476,142	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	7,158	37,942	345,400	4,118	29,194	-	32,839	34,730	735
Total receipts	7,158	38,049	345,400	4,118	29,232	-	508,981	34,730	735
Disbursements:									
Personal services	659	-	345,400	-	-	-	-	34,730	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	6,529	34,997	-	4,425	29,087	-	1,043,232	-	624
Total disbursements	7,188	34,997	345,400	4,425	29,087	-	1,043,232	34,730	624
Excess (deficiency) of receipts over disbursements	(30)	3,052	-	(307)	145	-	(534,251)	-	111
Cash and investments - ending	\$ 1,070	\$ 5,709	\$ -	\$ (184)	\$ 700	\$ 252	\$ 111,132	\$ -	\$ 160

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

	Sheriff Retirement	Def Comp	Empower Retirement	ONB - Health Insurance Acct	Community Corrections 16-17	Community Corrections 15-16	TANF - I Can Ministries	USDA Grant - EMS Furnishings	Data Exchange Agreement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 10,000	\$ 160,219	\$ 52	\$ -	\$ 522	\$ 1,500
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	424,487	707,478	163,611	-	-
Charges for services	-	-	-	1,836,574	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	8,931	2,838	40,474	255,892	-	-	-	-	-
Total receipts	8,931	2,838	40,474	2,092,466	424,487	707,478	163,611	-	-
Disbursements:									
Personal services	8,931	2,838	40,474	-	10,070	19,006	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,686,723	574,610	545,287	163,611	-	-
Total disbursements	8,931	2,838	40,474	1,686,723	584,680	564,293	163,611	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	405,743	(160,193)	143,185	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 415,743	\$ 26	\$ 143,237	\$ -	\$ 522	\$ 1,500

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

	WCRCC Prob Grant Fund	Comm Correc Prob Grant Fund	Comm Correc Prob Grant - Parke	Young Ladies in Ag Conf Spons	Health Immunization Coalition	PHEP Base Grant	Ebola Grant	2015 EMPG - State Exerc - Dist Nor	2015 SHSP Co Based Radio Proj
Cash and investments - beginning	\$ -	\$ 7,687	\$ -	\$ -	\$ -	\$ -	\$ 5,045	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,054,461	169,763	81,900	-	-	13,268	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	1,054,461	169,763	81,900	-	-	13,268	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	10,714	205	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	1,054,461	169,056	78,750	-	-	607	4,410	-	-
Total disbursements	1,054,461	169,056	78,750	-	-	11,321	4,615	-	-
Excess (deficiency) of receipts over disbursements	-	707	3,150	-	-	1,947	(4,615)	-	-
Cash and investments - ending	\$ -	\$ 8,394	\$ 3,150	\$ -	\$ -	\$ 1,947	\$ 430	\$ -	\$ -

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

	2015 EMPG - Local Base Grant	2015 EMPG Competitive - Radios	2015 EMPG De-obligated Funds	2015 EMPG - Salary Reimb.	2016 SHSP EMA/EMS	2016 SHSP (ATV) EMA Operations	2016 EMPG - Salary Reimb.	2016 EMPG De-obligated Funds	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 21,833	\$ -	\$ -	\$ -	\$ -	\$ 15,457,957
Receipts:									
Taxes	-	-	-	-	-	-	-	-	24,169,164
Licenses and permits	-	-	-	-	-	-	-	-	5,363
Intergovernmental receipts	-	-	-	-	5,520	14,368	22,593	4,910	7,721,230
Charges for services	-	-	-	-	-	-	-	-	8,967,265
Fines and forfeits	-	-	-	-	-	-	-	-	77,019
Other receipts	-	-	-	-	-	-	-	-	3,516,141
Total receipts	-	-	-	-	5,520	14,368	22,593	4,910	44,456,182
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	6,498,833
Supplies	-	-	-	-	-	-	-	-	1,364,608
Other services and charges	-	-	-	-	-	-	-	-	2,098,580
Capital outlay	-	-	-	-	-	-	-	-	1,376,812
Other disbursements	-	-	-	21,833	5,520	14,368	-	4,910	29,924,736
Total disbursements	-	-	-	21,833	5,520	14,368	-	4,910	41,263,569
Excess (deficiency) of receipts over disbursements	-	-	-	(21,833)	-	-	22,593	-	3,192,613
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,593	\$ -	\$ 18,650,571

FOUNTAIN COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 103,776</u>	<u>\$ 147,195</u>

FOUNTAIN COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Deere Credit Inc	John Deere Grader Lease #3	\$ 24,990	03/20/2017	03/20/2020
Deere Credit Inc	John Deere Grader Lease #4	24,999	06/17/2015	06/16/2018
Deere Credit Inc	John Deer Backhoe Lease	24,839	08/26/2016	08/26/2018
Great America Financial Services	Canon C5535 - Auditor	1,657	09/07/2017	09/07/2022
Great America Financial Services	Canon 4535l & 351 DN - Treas	1,789	10/02/2017	10/02/2022
Manitou Finance	Skid Loader	8,732	05/02/2017	05/02/2019
Total Court Services	Electronic Monitoring Equipment	<u>240,168</u>	07/01/2016	07/01/2019
Total of annual lease payments		<u>\$ 327,174</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/>.