

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

FINANCIAL STATEMENT AUDIT REPORT

OF

FOUNTAIN COUNTY, INDIANA

January 1, 2018 to December 31, 2018



**FILED**  
10/09/2019



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Brenda Hardy	01-01-17 to 12-31-20
County Treasurer	Colleen Chambers	01-01-17 to 12-31-20
Clerk of the Circuit Court	Paula Copenhaver	01-01-18 to 12-31-22
County Sheriff	William D. Sanders Terry Holt	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Wanda Taylor Nikki Allen	01-01-15 to 12-31-18 01-01-19 to 12-31-22
President of the Board of County Commissioners	Craig Stalter	01-01-18 to 12-31-19
President of the County Council	Dudley Cruea	01-01-18 to 12-31-19



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF FOUNTAIN COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of Fountain County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

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

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2018.


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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

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

  
Paul D. Joyce, CPA  
State Examiner

August 21, 2019

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

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

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
General Fund	\$ 6,535,205	\$ 6,674,149	\$ 4,932,043	\$ 8,277,311
Accident Report	7,539	1,340	2,206	6,673
CEDIT CO SHARE	471,299	502,200	427,010	546,489
LIT - Special Purpose	-	1,700,192	1,268,188	432,004
City/Town Court Costs	166,281	4,934	-	171,215
Clerk's Records Perpetuation	31,358	14,427	10,755	35,030
Community Corr Project Income	916,879	719,732	509,754	1,126,857
Community Transition	2,400	39,400	33,825	7,975
Congressional Interest	17,937	148	1,053	17,032
Congressional Principle	26,687	-	-	26,687
Non-Revert Prisoner Reimburse	35,928	10,890	17,403	29,415
County Sales Disclosure Fund	23,261	2,848	-	26,109
Covered Bridge Maintenance	12,068	5,550	4,500	13,118
Cumulative Bridge Fund	684,715	789,582	621,814	852,483
Cum. Capital Development (CCD)	339,950	256,628	64,500	532,078
Cum. Voting System	-	46,383	41,100	5,283
Co Drug Free Community	6,907	16,958	16,114	7,751
LEPC	26,739	4,105	5,537	25,307
County Extradition	27,946	115	353	27,708
Firearms Training	31,379	4,780	2,235	33,924
Drainage Improvement	276,380	2,907	-	279,287
Health	850,363	455,397	286,548	1,019,212
Co ID Protection Fund	3,015	2,762	-	5,777
Levy Excess	93	-	93	-
Local Health Maintenance	157,976	66,278	53,422	170,832
Local Roads & Streets	109,232	285,894	226,671	168,455
CO SHARE LOIT PUBLIC SAFETY	437,842	545,743	534,039	449,546
County Misdemeanant	34,531	12,350	2,488	44,393
MVH - Co Hwy	1,363,251	3,507,806	4,031,538	839,519
Plat Book	20,036	6,240	10,996	15,280
Rainy Day Fund	1,011,841	1,213,551	1,387,385	838,007
Reassessment Fund 15	742,978	411,430	405,107	749,301
Recorders Records Perpetuation	51,128	45,066	44,678	51,516
Riverboat Revenue	239,249	44,803	25,000	259,052
Sheriff's Pension Trust	11,107	10,238	12,552	8,793
Excess Tax	2,103	22,677	23,661	1,119
Surveyor's Corner Perpetuation	77,979	13,665	-	91,644
Tax Sale Redemption	-	49,293	49,293	-
Surplus Tax Sale	159,666	56,013	186,341	29,338
Local Health Dept Trust Acct	132,923	28,260	14,833	146,350
Guardian Ad Lit User	11,982	-	-	11,982
CAPTA Grant - CASA Program	16,281	32,166	13,839	34,608
Co Elected Officials Training	1,271	2,762	1,215	2,818
Statewide 911 Fund	88,473	347,027	367,466	68,034
Heritage Barn Public Safety	50	50	-	100
LOIT 2016 Spec Dist-Co Share	350,040	-	350,000	40
Administration Fee Prob Users	15,275	70,470	67,487	18,258
County User Fees	25,319	3,136	3,467	24,988
Drainage Maintenance	282,558	13,350	7,513	288,395
K-9 Project	2,030	895	1,550	1,375
Mass Mutual	31	75,348	75,348	31
Federal Taxes	-	358,755	358,755	-
Garnishment	2	17,925	17,925	2
SETTLEMENT	-	17,229,399	17,229,399	-
Wheel Tax	-	97,167	97,167	-
SURTAX Fund	-	422,501	422,501	-
CVET Distribution	-	52,571	52,571	-
Financial Institution Tax(FIT)	-	106,297	106,297	-
CEDIT Homestead Credit Fund	2,090	-	2,090	-
Option Tax - PTR	3,458	824	4,282	-
Local Income Tax - PTR	5,065	316,404	306,208	15,261
Fines & Forfeitures	958	4,633	5,049	542
Infraction Judgments	1,914	16,002	16,753	1,163
Overweight Vehicle Fines	-	565	515	50
Special Death Benefit Fee	155	1,645	1,685	115
Sales Disclosure	370	5,795	5,765	400
Coroner's Training-Cont Educ	84	1,443	1,399	128
Interstate Compact Adult Offen	-	188	188	-
Mortgage Recording Fee - State	155	1,455	1,485	125
Sex Offender Fees	50	534	584	-
Child Restraint System	25	100	125	-
Forest Withdraw	-	703	703	-
Education License Plate	-	150	150	-

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

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Riverboat Revenue Sharing	-	102,128	102,128	-
LIT Certified Shares	-	3,090,597	3,090,597	-
LIT Public Safety	-	772,649	772,649	-
LIT Economic Development	-	625,302	625,302	-
Co Gen IV-D Incentive Fund	32,032	6,092	3,878	34,246
Prosecutor Title IV-D Incentiv	31,995	9,165	6,897	34,263
Clerk IVD Incen After Oct 1999	60,464	6,092	12	66,544
0000- Treasurer's Trust	629,036	210,791	629,036	210,791
Sheriff's Inmate Trust	1,695	89,450	88,584	2,561
Jail Commissary	35,515	53,350	59,452	29,413
Clerk's Trust	460,590	989,687	1,227,978	222,299
County Alcohol & Drug	60,872	8,306	20,100	49,078
Pre-Trial Diversion	10,874	14,733	1,000	24,607
Infraction Deferral	32,988	45,105	56,588	21,505
Adult Probation Services	58,872	29,578	49,266	39,184
Special Death Benefit	235	20	-	255
Jury Fees	-	2,525	2,418	107
DNA Sample Processing	16,679	-	-	16,679
Public Defense Admin Fee	45,435	-	-	45,435
Sheriff Continuing Education	6,018	2,812	2,268	6,562
Co Share of Sex Offender Fee	3,513	526	2,207	1,832
Commissioner Sale Fund 15 - 16	-	13,338	13,292	46
SHERIFF'S DIVE TEAM FUND	54	-	-	54
Marijuana Eradication	4,500	-	-	4,500
Mural Restoration	327	-	-	327
Every 15 Minutes	253	-	-	253
County Farm	343,011	84,549	105,665	321,895
Comm Foundation Grt - EMS Bldg	415	-	415	-
EMS BLDG DONATION FUND	80	6,075	2,904	3,251
HEALTH EDUCATION	589	5,450	5,040	999
Co General Maintenance II	242,489	2,262	64,410	180,341
Community Correct Local Approp	1,931	3,600	1,778	3,753
Prudential	27	-	-	27
County Taxes	-	96,170	96,170	-
State Taxes	-	157,195	157,195	-
Grange	190	583	583	190
Principal	(293)	36,624	35,676	655
Boston Mutual	1,070	6,857	6,857	1,070
Colonial Insurance	5,710	41,158	44,300	2,568
SocSec/Medicare	-	359,988	359,988	-
Vision Insurance	(185)	3,445	3,099	161
AFLAC	698	27,925	27,871	752
Liberty National	253	-	-	253
Health Insurance	111,131	1,552,568	1,391,390	272,309
Child Support	-	22,817	22,817	-
NGL - National Guardian Life	160	546	548	158
Sheriff Retirement	-	9,689	9,689	-
Def Comp	-	1,988	1,988	-
Empower Retirement	-	43,309	43,309	-
ONB - Health Insurance Acct	415,742	2,274,906	2,549,253	141,395
Community Corrections 16-17	25	667,587	561,725	105,887
Community Corrections 17-18	143,237	424,487	552,631	15,093
TANF-I CAN MINISTRIES	-	239,981	239,981	-
Community Crossings Grant	-	278,804	-	278,804
USDA Grant - EMS Furnishings	522	-	-	522
Data Exchange Agreement	1,500	-	1,500	-
WCRCC Prob Grant Fund	-	1,352,476	1,352,476	-
Comm Correc Prob Grant - Mont	8,394	169,690	178,084	-
Comm Correc Prob Grant - Parke	3,150	50,400	53,550	-
Comm Correc Prob Grant - Fount	-	40,313	12,505	27,808
PHEP Base Grant	1,947	15,306	15,802	1,451
Ebola Grant	430	-	58	372
2016 EMPG - Salary Reimb.	22,593	-	22,593	-
2017 EMPG - Salary Reimb.	-	30,215	30,215	-
2016 Pre-Disaster Mitigation	-	15,000	16,738	(1,738)
2018 SHSP FO CO EMA OPERATION	-	46,682	46,682	-
2018 IHSFG PUBLIC SAFETY PROJ	-	3,750	3,750	-
Totals	\$ 18,650,570	\$ 50,899,635	\$ 49,545,403	\$ 20,004,802

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

FOUNTAIN COUNTY  
NOTES TO FINANCIAL STATEMENT

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

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

*Taxes.* Amounts received from one or more of the following: property tax, 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 STATEMENT  
(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 statement. The aggregate disbursements include the following uses:

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

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

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

*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 STATEMENT  
(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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**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 STATEMENT  
(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 statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*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 STATEMENT  
(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 this plan may be obtained from the County.

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the 2016 Pre-Disaster Mitigation being a reimbursable grant. The reimbursements for the expenditures made by the County were not received by December 31, 2018.

**Note 8. Subsequent Event**

In 2019, the County began 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. The bond payments are scheduled to begin in 2020.

#### OTHER INFORMATION - UNAUDITED

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

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

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

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

	General Fund	Accident Report	CEDIT CO SHARE	LIT - Special Purpose	City/Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 6,535,205	\$ 7,539	\$ 471,299	\$ -	\$ 166,281	\$ 31,358
Receipts:						
Taxes	4,549,328	-	-	-	-	-
Licenses and permits	50	-	-	-	-	-
Intergovernmental receipts	253,113	-	52,808	-	-	-
Charges for services	1,495,217	1,340	440,885	1,700,192	4,934	14,427
Fines and forfeits	65,673	-	-	-	-	-
Other receipts	310,768	-	8,507	-	-	-
Total receipts	<u>6,674,149</u>	<u>1,340</u>	<u>502,200</u>	<u>1,700,192</u>	<u>4,934</u>	<u>14,427</u>
Disbursements:						
Personal services	3,382,554	2,206	116,382	-	-	-
Supplies	182,174	-	13,216	-	-	-
Other services and charges	1,169,270	-	187,676	-	-	-
Capital outlay	13,318	-	109,736	-	-	-
Other disbursements	184,727	-	-	1,268,188	-	10,755
Total disbursements	<u>4,932,043</u>	<u>2,206</u>	<u>427,010</u>	<u>1,268,188</u>	<u>-</u>	<u>10,755</u>
Excess (deficiency) of receipts over disbursements	<u>1,742,106</u>	<u>(866)</u>	<u>75,190</u>	<u>432,004</u>	<u>4,934</u>	<u>3,672</u>
Cash and investments - ending	<u>\$ 8,277,311</u>	<u>\$ 6,673</u>	<u>\$ 546,489</u>	<u>\$ 432,004</u>	<u>\$ 171,215</u>	<u>\$ 35,030</u>

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

	Community Corr Project Income	Community Transition	Congressional Interest	Congressional Principle	Non-Revert Prisoner Reimburse	County Sales Disclosure Fund
Cash and investments - beginning	\$ 916,879	\$ 2,400	\$ 17,937	\$ 26,687	\$ 35,928	\$ 23,261
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	719,732	39,400	-	-	10,890	2,848
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	148	-	-	-
Total receipts	<u>719,732</u>	<u>39,400</u>	<u>148</u>	<u>-</u>	<u>10,890</u>	<u>2,848</u>
Disbursements:						
Personal services	23,875	-	-	-	17,403	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	485,879	33,825	1,053	-	-	-
Total disbursements	<u>509,754</u>	<u>33,825</u>	<u>1,053</u>	<u>-</u>	<u>17,403</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>209,978</u>	<u>5,575</u>	<u>(905)</u>	<u>-</u>	<u>(6,513)</u>	<u>2,848</u>
Cash and investments - ending	<u>\$ 1,126,857</u>	<u>\$ 7,975</u>	<u>\$ 17,032</u>	<u>\$ 26,687</u>	<u>\$ 29,415</u>	<u>\$ 26,109</u>

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

	Covered Bridge Maintenance	Cumulative Bridge Fund	Cum. Capital Development (CCD)	Cum. Voting System	Co Drug Free Community	LEPC
Cash and investments - beginning	\$ 12,068	\$ 684,715	\$ 339,950	\$ -	\$ 6,907	\$ 26,739
Receipts:						
Taxes	-	512,043	235,540	42,670	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	268,810	21,088	3,713	-	4,105
Charges for services	5,550	2,674	-	-	16,958	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	6,055	-	-	-	-
Total receipts	5,550	789,582	256,628	46,383	16,958	4,105
Disbursements:						
Personal services	-	118,815	-	-	-	-
Supplies	-	88,179	-	-	5,167	300
Other services and charges	-	-	-	-	10,947	4,937
Capital outlay	-	414,820	64,500	30,000	-	300
Other disbursements	4,500	-	-	11,100	-	-
Total disbursements	4,500	621,814	64,500	41,100	16,114	5,537
Excess (deficiency) of receipts over disbursements	1,050	167,768	192,128	5,283	844	(1,432)
Cash and investments - ending	\$ 13,118	\$ 852,483	\$ 532,078	\$ 5,283	\$ 7,751	\$ 25,307

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

	County Extradition	Firearms Training	Drainage Improvement	Health	Co ID Protection Fund	Levy Excess
Cash and investments - beginning	\$ 27,946	\$ 31,379	\$ 276,380	\$ 850,363	\$ 3,015	\$ 93
Receipts:						
Taxes	-	-	-	331,121	-	-
Licenses and permits	-	-	-	5,853	-	-
Intergovernmental receipts	-	-	-	28,812	-	-
Charges for services	115	4,780	-	11,203	2,762	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	2,907	78,408	-	-
Total receipts	115	4,780	2,907	455,397	2,762	-
Disbursements:						
Personal services	-	-	-	240,465	-	-
Supplies	-	-	-	7,022	-	-
Other services and charges	-	-	-	39,061	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	353	2,235	-	-	-	93
Total disbursements	353	2,235	-	286,548	-	93
Excess (deficiency) of receipts over disbursements	(238)	2,545	2,907	168,849	2,762	(93)
Cash and investments - ending	\$ 27,708	\$ 33,924	\$ 279,287	\$ 1,019,212	\$ 5,777	\$ -

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

	Local Health Maintenance	Local Roads & Streets	CO SHARE LOIT PUBLIC SAFETY	County Misdemeanant	MVH - Co Hwy	Plat Book
Cash and investments - beginning	\$ 157,976	\$ 109,232	\$ 437,842	\$ 34,531	\$ 1,363,251	\$ 20,036
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	66,278	268,472	-	-	3,009,190	-
Charges for services	-	16,024	541,097	12,350	451,712	6,240
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,398	4,646	-	46,904	-
Total receipts	66,278	285,894	545,743	12,350	3,507,806	6,240
Disbursements:						
Personal services	40,595	-	380,260	-	1,235,966	-
Supplies	6,537	206,820	62,051	-	1,294,041	-
Other services and charges	4,290	19,851	91,728	-	364,105	-
Capital outlay	2,000	-	-	-	1,137,426	10,996
Other disbursements	-	-	-	2,488	-	-
Total disbursements	53,422	226,671	534,039	2,488	4,031,538	10,996
Excess (deficiency) of receipts over disbursements	12,856	59,223	11,704	9,862	(523,732)	(4,756)
Cash and investments - ending	\$ 170,832	\$ 168,455	\$ 449,546	\$ 44,393	\$ 839,519	\$ 15,280

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

	Rainy Day Fund	Reassessment Fund 15	Recorders Records Perpetuation	Riverboat Revenue	Sheriff's Pension Trust	Excess Tax
Cash and investments - beginning	\$ 1,011,841	\$ 742,978	\$ 51,128	\$ 239,249	\$ 11,107	\$ 2,103
Receipts:						
Taxes	-	373,792	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	31,932	-	-	-	-
Charges for services	1,213,551	-	45,066	44,803	10,238	22,677
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	5,706	-	-	-	-
Total receipts	<u>1,213,551</u>	<u>411,430</u>	<u>45,066</u>	<u>44,803</u>	<u>10,238</u>	<u>22,677</u>
Disbursements:						
Personal services	-	189,427	-	-	12,552	-
Supplies	-	2,396	-	-	-	-
Other services and charges	761,620	197,955	-	-	-	-
Capital outlay	62,287	15,329	-	25,000	-	-
Other disbursements	563,478	-	44,678	-	-	23,661
Total disbursements	<u>1,387,385</u>	<u>405,107</u>	<u>44,678</u>	<u>25,000</u>	<u>12,552</u>	<u>23,661</u>
Excess (deficiency) of receipts over disbursements	<u>(173,834)</u>	<u>6,323</u>	<u>388</u>	<u>19,803</u>	<u>(2,314)</u>	<u>(984)</u>
Cash and investments - ending	<u>\$ 838,007</u>	<u>\$ 749,301</u>	<u>\$ 51,516</u>	<u>\$ 259,052</u>	<u>\$ 8,793</u>	<u>\$ 1,119</u>

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

	Surveyor's Corner Perpetuation	Tax Sale Redemption	Surplus Tax Sale	Local Health Dept Trust Acct	Guardian Ad Lit User	CAPTA Grant - CASA Program
Cash and investments - beginning	\$ 77,979	\$ -	\$ 159,666	\$ 132,923	\$ 11,982	\$ 16,281
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	28,260	-	29,766
Charges for services	13,665	49,293	56,013	-	-	2,400
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	13,665	49,293	56,013	28,260	-	32,166
Disbursements:						
Personal services	-	-	-	8,031	-	9,360
Supplies	-	-	-	32	-	-
Other services and charges	-	-	-	2,724	-	-
Capital outlay	-	-	-	4,046	-	-
Other disbursements	-	49,293	186,341	-	-	4,479
Total disbursements	-	49,293	186,341	14,833	-	13,839
Excess (deficiency) of receipts over disbursements	13,665	-	(130,328)	13,427	-	18,327
Cash and investments - ending	\$ 91,644	\$ -	\$ 29,338	\$ 146,350	\$ 11,982	\$ 34,608

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

	Co Elected Officials Training	Statewide 911 Fund	Heritage Barn Public Safety	LOIT 2016 Spec Dist-Co Share	Administration Fee Prob Users	County User Fees
Cash and investments - beginning	\$ 1,271	\$ 88,473	\$ 50	\$ 350,040	\$ 15,275	\$ 25,319
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,762	272,411	50	-	70,470	3,136
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	74,616	-	-	-	-
Total receipts	<u>2,762</u>	<u>347,027</u>	<u>50</u>	<u>-</u>	<u>70,470</u>	<u>3,136</u>
Disbursements:						
Personal services	-	323,909	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	42,373	-	-	-	-
Capital outlay	-	1,184	-	350,000	-	-
Other disbursements	1,215	-	-	-	67,487	3,467
Total disbursements	<u>1,215</u>	<u>367,466</u>	<u>-</u>	<u>350,000</u>	<u>67,487</u>	<u>3,467</u>
Excess (deficiency) of receipts over disbursements	<u>1,547</u>	<u>(20,439)</u>	<u>50</u>	<u>(350,000)</u>	<u>2,983</u>	<u>(331)</u>
Cash and investments - ending	<u>\$ 2,818</u>	<u>\$ 68,034</u>	<u>\$ 100</u>	<u>\$ 40</u>	<u>\$ 18,258</u>	<u>\$ 24,988</u>

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

	Drainage Maintenance	K-9 Project	Mass Mutual	Federal Taxes	Garnishment	SETTLEMENT
Cash and investments - beginning	\$ 282,558	\$ 2,030	\$ 31	\$ -	\$ 2	\$ -
Receipts:						
Taxes	10,909	-	-	-	-	15,348,794
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,880,605
Charges for services	-	895	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,441	-	75,348	358,755	17,925	-
Total receipts	13,350	895	75,348	358,755	17,925	17,229,399
Disbursements:						
Personal services	-	-	75,348	358,755	17,925	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	7,513	1,550	-	-	-	17,229,399
Total disbursements	7,513	1,550	75,348	358,755	17,925	17,229,399
Excess (deficiency) of receipts over disbursements	5,837	(655)	-	-	-	-
Cash and investments - ending	\$ 288,395	\$ 1,375	\$ 31	\$ -	\$ 2	\$ -

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

	Wheel Tax	SURTAX Fund	CVET Distribution	Financial Institution Tax(FIT)	CEDIT Homestead Credit Fund	Option Tax - PTR
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 2,090	\$ 3,458
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	52,571	106,297	-	-
Charges for services	97,167	422,501	-	-	-	824
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>97,167</u>	<u>422,501</u>	<u>52,571</u>	<u>106,297</u>	<u>-</u>	<u>824</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	97,167	422,501	52,571	106,297	2,090	4,282
Total disbursements	<u>97,167</u>	<u>422,501</u>	<u>52,571</u>	<u>106,297</u>	<u>2,090</u>	<u>4,282</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	(2,090)	(3,458)
Cash and investments - ending	<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, 2018

	Local Income Tax - PTR	Fines & Forfeitures	Infraction Judgments	Overweight Vehicle Fines	Special Death Benefit Fee	Sales Disclosure
Cash and investments - beginning	\$ 5,065	\$ 958	\$ 1,914	\$ -	\$ 155	\$ 370
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	316,404	4,633	16,002	565	1,645	5,795
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>316,404</u>	<u>4,633</u>	<u>16,002</u>	<u>565</u>	<u>1,645</u>	<u>5,795</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	306,208	5,049	16,753	515	1,685	5,765
Total disbursements	<u>306,208</u>	<u>5,049</u>	<u>16,753</u>	<u>515</u>	<u>1,685</u>	<u>5,765</u>
Excess (deficiency) of receipts over disbursements	<u>10,196</u>	<u>(416)</u>	<u>(751)</u>	<u>50</u>	<u>(40)</u>	<u>30</u>
Cash and investments - ending	<u>\$ 15,261</u>	<u>\$ 542</u>	<u>\$ 1,163</u>	<u>\$ 50</u>	<u>\$ 115</u>	<u>\$ 400</u>

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

	Coroner's Training-Cont Educ	Interstate Compact Adult Offen	Mortgage Recording Fee - State	Sex Offender Fees	Child Restraint System	Forest Withdraw
Cash and investments - beginning	\$ 84	\$ -	\$ 155	\$ 50	\$ 25	\$ -
Receipts:						
Taxes	-	-	-	-	-	703
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,443	188	1,455	534	100	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	1,443	188	1,455	534	100	703
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,399	188	1,485	584	125	703
Total disbursements	1,399	188	1,485	584	125	703
Excess (deficiency) of receipts over disbursements	44	-	(30)	(50)	(25)	-
Cash and investments - ending	\$ 128	\$ -	\$ 125	\$ -	\$ -	\$ -

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

	Education License Plate	Riverboat Revenue Sharing	LIT Certified Shares	LIT Public Safety	LIT Economic Development	Co Gen IV-D Incentive Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,032
Receipts:						
Taxes	-	-	3,090,597	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	150	102,128	-	772,649	625,302	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	6,092
Total receipts	<u>150</u>	<u>102,128</u>	<u>3,090,597</u>	<u>772,649</u>	<u>625,302</u>	<u>6,092</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	150	102,128	3,090,597	772,649	625,302	3,878
Total disbursements	<u>150</u>	<u>102,128</u>	<u>3,090,597</u>	<u>772,649</u>	<u>625,302</u>	<u>3,878</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	2,214
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,246</u>

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

	Prosecutor Title IV-D Incentiv	Clerk IVD Incen After Oct 1999	0000- Treasurer's Trust	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust
Cash and investments - beginning	\$ 31,995	\$ 60,464	\$ 629,036	\$ 1,695	\$ 35,515	\$ 460,590
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,165	6,092	210,791	89,450	53,350	989,687
Total receipts	9,165	6,092	210,791	89,450	53,350	989,687
Disbursements:						
Personal services	6,652	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	245	12	629,036	88,584	59,452	1,227,978
Total disbursements	6,897	12	629,036	88,584	59,452	1,227,978
Excess (deficiency) of receipts over disbursements	2,268	6,080	(418,245)	866	(6,102)	(238,291)
Cash and investments - ending	\$ 34,263	\$ 66,544	\$ 210,791	\$ 2,561	\$ 29,413	\$ 222,299

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

	County Alcohol & Drug	Pre-Trial Diversion	Infraction Deferral	Adult Probation Services	Special Death Benefit	Jury Fees
Cash and investments - beginning	\$ 60,872	\$ 10,874	\$ 32,988	\$ 58,872	\$ 235	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	8,306	14,733	45,105	29,578	20	2,525
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>8,306</u>	<u>14,733</u>	<u>45,105</u>	<u>29,578</u>	<u>20</u>	<u>2,525</u>
Disbursements:						
Personal services	-	-	18,651	4,000	-	-
Supplies	-	-	-	2,896	-	-
Other services and charges	20,100	1,000	37,937	20,558	-	2,418
Capital outlay	-	-	-	2,871	-	-
Other disbursements	-	-	-	18,941	-	-
Total disbursements	<u>20,100</u>	<u>1,000</u>	<u>56,588</u>	<u>49,266</u>	<u>-</u>	<u>2,418</u>
Excess (deficiency) of receipts over disbursements	<u>(11,794)</u>	<u>13,733</u>	<u>(11,483)</u>	<u>(19,688)</u>	<u>20</u>	<u>107</u>
Cash and investments - ending	<u>\$ 49,078</u>	<u>\$ 24,607</u>	<u>\$ 21,505</u>	<u>\$ 39,184</u>	<u>\$ 255</u>	<u>\$ 107</u>

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

	DNA Sample Processing	Public Defense Admin Fee	Sheriff Continuing Education	Co Share of Sex Offender Fee	Commissioner Sale Fund 15 - 16	SHERIFF'S DIVE TEAM FUND
Cash and investments - beginning	\$ 16,679	\$ 45,435	\$ 6,018	\$ 3,513	\$ -	\$ 54
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	2,812	526	13,338	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	2,812	526	13,338	-
Disbursements:						
Personal services	-	-	-	2,207	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	2,268	-	13,292	-
Total disbursements	-	-	2,268	2,207	13,292	-
Excess (deficiency) of receipts over disbursements	-	-	544	(1,681)	46	-
Cash and investments - ending	\$ 16,679	\$ 45,435	\$ 6,562	\$ 1,832	\$ 46	\$ 54

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

	Marijuana Eradication	Mural Restoration	Every 15 Minutes	County Farm	Comm Foundation Grt - EMS Bldg	EMS BLDG DONATION FUND
Cash and investments - beginning	\$ 4,500	\$ 327	\$ 253	\$ 343,011	\$ 415	\$ 80
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	30,942	-	6,075
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	53,607	-	-
Total receipts	-	-	-	84,549	-	6,075
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	104,556	-	-
Other disbursements	-	-	-	1,109	415	2,904
Total disbursements	-	-	-	105,665	415	2,904
Excess (deficiency) of receipts over disbursements	-	-	-	(21,116)	(415)	3,171
Cash and investments - ending	\$ 4,500	\$ 327	\$ 253	\$ 321,895	\$ -	\$ 3,251

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

	HEALTH EDUCATION	Co General Maintenance II	Community Correct Local Approp	Prudential	County Taxes	State Taxes
Cash and investments - beginning	\$ 589	\$ 242,489	\$ 1,931	\$ 27	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,000	-	-	-	-	-
Charges for services	2,450	-	3,600	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,262	-	-	96,170	157,195
Total receipts	<u>5,450</u>	<u>2,262</u>	<u>3,600</u>	<u>-</u>	<u>96,170</u>	<u>157,195</u>
Disbursements:						
Personal services	-	-	-	-	96,170	157,195
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	64,410	-	-	-	-
Other disbursements	5,040	-	1,778	-	-	-
Total disbursements	<u>5,040</u>	<u>64,410</u>	<u>1,778</u>	<u>-</u>	<u>96,170</u>	<u>157,195</u>
Excess (deficiency) of receipts over disbursements	<u>410</u>	<u>(62,148)</u>	<u>1,822</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 999</u>	<u>\$ 180,341</u>	<u>\$ 3,753</u>	<u>\$ 27</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, 2018

	<u>Grange</u>	<u>Principal</u>	<u>Boston Mutual</u>	<u>Colonial Insurance</u>	<u>SocSec/Medicare</u>	<u>Vision Insurance</u>
Cash and investments - beginning	\$ 190	\$ (293)	\$ 1,070	\$ 5,710	\$ -	\$ (185)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	70	93	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	583	36,624	6,787	41,065	359,988	3,445
Total receipts	<u>583</u>	<u>36,624</u>	<u>6,857</u>	<u>41,158</u>	<u>359,988</u>	<u>3,445</u>
Disbursements:						
Personal services	-	-	-	-	359,988	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	583	35,676	6,857	44,300	-	3,099
Total disbursements	<u>583</u>	<u>35,676</u>	<u>6,857</u>	<u>44,300</u>	<u>359,988</u>	<u>3,099</u>
Excess (deficiency) of receipts over disbursements	-	948	-	(3,142)	-	346
Cash and investments - ending	<u>\$ 190</u>	<u>\$ 655</u>	<u>\$ 1,070</u>	<u>\$ 2,568</u>	<u>\$ -</u>	<u>\$ 161</u>

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

	AFLAC	Liberty National	Health Insurance	Child Support	NGL - National Guardian Life	Sheriff Retirement
Cash and investments - beginning	\$ 698	\$ 253	\$ 111,131	\$ -	\$ 160	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	979,090	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	27,925	-	573,478	22,817	546	9,689
Total receipts	27,925	-	1,552,568	22,817	546	9,689
Disbursements:						
Personal services	-	-	-	22,817	-	9,689
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	27,871	-	1,391,390	-	548	-
Total disbursements	27,871	-	1,391,390	22,817	548	9,689
Excess (deficiency) of receipts over disbursements	54	-	161,178	-	(2)	-
Cash and investments - ending	\$ 752	\$ 253	\$ 272,309	\$ -	\$ 158	\$ -

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

	Def Comp	Empower Retirement	ONB - Health Insurance Acct	Community Corrections 16-17	Community Corrections 17-18	TANF-I CAN MINISTRIES
Cash and investments - beginning	\$ -	\$ -	\$ 415,742	\$ 25	\$ 143,237	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	667,587	424,487	239,981
Charges for services	-	-	2,274,906	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,988	43,309	-	-	-	-
Total receipts	<u>1,988</u>	<u>43,309</u>	<u>2,274,906</u>	<u>667,587</u>	<u>424,487</u>	<u>239,981</u>
Disbursements:						
Personal services	1,988	43,309	-	21,304	8,107	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	2,549,253	540,421	544,524	239,981
Total disbursements	<u>1,988</u>	<u>43,309</u>	<u>2,549,253</u>	<u>561,725</u>	<u>552,631</u>	<u>239,981</u>
Excess (deficiency) of receipts over disbursements	-	-	(274,347)	105,862	(128,144)	-
Cash and investments - ending	\$ -	\$ -	\$ 141,395	\$ 105,887	\$ 15,093	\$ -

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

	Community Crossings Grant	USDA Grant - EMS Furnishings	Data Exchange Agreement	WCRCC Prob Grant Fund	Comm Correc Prob Grant - Mont
Cash and investments - beginning	\$ -	\$ 522	\$ 1,500	\$ -	\$ 8,394
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	278,804	-	-	1,352,476	169,690
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	278,804	-	-	1,352,476	169,690
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	1,500	1,352,476	178,084
Total disbursements	-	-	1,500	1,352,476	178,084
Excess (deficiency) of receipts over disbursements	278,804	-	(1,500)	-	(8,394)
Cash and investments - ending	\$ 278,804	\$ 522	\$ -	\$ -	\$ -

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

	Comm Correc Prob Grant - Parke	Comm Correc Prob Grant - Fount	PHEP Base Grant	Ebola Grant	2016 EMPG - Salary Reimb.
Cash and investments - beginning	\$ 3,150	\$ -	\$ 1,947	\$ 430	\$ 22,593
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	50,400	40,313	15,306	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>50,400</u>	<u>40,313</u>	<u>15,306</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	9,453	9,957	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	53,550	3,052	5,845	58	22,593
Total disbursements	<u>53,550</u>	<u>12,505</u>	<u>15,802</u>	<u>58</u>	<u>22,593</u>
Excess (deficiency) of receipts over disbursements	<u>(3,150)</u>	<u>27,808</u>	<u>(496)</u>	<u>(58)</u>	<u>(22,593)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 27,808</u>	<u>\$ 1,451</u>	<u>\$ 372</u>	<u>\$ -</u>

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

	2017 EMPG - Salary Reimb.	2016 Pre-Disaster Mitigation	2018 SHSP FO CO EMA OPERATION	2018 IHSFG PUBLIC SAFETY PROJ	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 18,650,570
Receipts:					
Taxes	-	-	-	-	24,495,497
Licenses and permits	-	-	-	-	5,903
Intergovernmental receipts	30,215	15,000	46,682	3,750	9,443,511
Charges for services	-	-	-	-	13,092,414
Fines and forfeits	-	-	-	-	65,673
Other receipts	-	-	-	-	3,796,637
Total receipts	<u>30,215</u>	<u>15,000</u>	<u>46,682</u>	<u>3,750</u>	<u>50,899,635</u>
Disbursements:					
Personal services	-	-	-	-	7,325,315
Supplies	-	-	-	-	1,870,831
Other services and charges	-	-	-	-	2,978,550
Capital outlay	-	-	-	-	2,412,779
Other disbursements	<u>30,215</u>	<u>16,738</u>	<u>46,682</u>	<u>3,750</u>	<u>34,957,928</u>
Total disbursements	<u>30,215</u>	<u>16,738</u>	<u>46,682</u>	<u>3,750</u>	<u>49,545,403</u>
Excess (deficiency) of receipts over disbursements	-	(1,738)	-	-	1,354,232
Cash and investments - ending	<u>\$ -</u>	<u>\$ (1,738)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,004,802</u>

FOUNTAIN COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 166,590</u>	<u>\$ 135,140</u>

FOUNTAIN COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
DEERE CREDIT INC	JOHN DEERE GRADER LEASE 1	\$ 24,990	03/20/17	03/20/20
DEERE CREDIT INC	JOHN DEERE GRADER	35,000	07/11/18	07/11/21
DEERE CREDIT INC	JOHN DEERE GRADER LEASE 3	24,839	08/26/16	08/26/18
EASTERN L	Indus Model 900 SN	7,080	03/30/18	03/30/21
GREAT AMERICA FINANCIAL SERVICES	CANON C5535 - AUDITOR	1,657	09/07/17	09/07/22
GREAT AMERICA FINANCIAL SERVICES	CANON 4535I & 351 DN - TREAS	1,789	10/02/17	10/02/22
MANITOU FINANCE	John Deere Skid Steer	8,732	05/02/17	05/02/19
TOTAL COURT SERVICES	ELECTRONIC MONITORING EQUIPMENT	265,407	07/01/16	07/01/19
US Bank	EMA Copier Lease (Kyocera TA4052ci) Equipment Only	2,340	11/15/18	10/15/23
DTI Office Solutions	EMA Copier Lease (Kyocera TA4052ci) Service Contract (base rate copies)	<u>360</u>	10/15/18	10/15/23
Total governmental activities		<u>372,194</u>		
Total of annual lease payments		<u>\$ 372,194</u>		

FOUNTAIN COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2018

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 1,500,000
Infrastructure	5,000,000
Buildings	16,622,144
Improvements other than buildings	281,065
Machinery, equipment, and vehicles	15,678,383
Construction in progress	527,442
Books and other	<u>1,046,630</u>
Total governmental activities	<u>40,655,664</u>
Total capital assets	<u>\$ 40,655,664</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/>.