

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

FINANCIAL STATEMENT AUDIT REPORT

OF

FOUNTAIN COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED

11/02/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Brenda Hardy	01-01-19 to 12-31-20
County Treasurer	Colleen Chambers	01-01-19 to 12-31-20
Clerk of the Circuit Court	Paula K. Copenhaver	01-01-19 to 12-31-20
County Sheriff	Terry Holt	01-01-19 to 12-31-20
County Recorder	Nikki Allen	01-01-19 to 12-31-20
President of the Board of County Commissioners	Craig A. Stalter	01-01-19 to 12-31-20
President of the County Council	Dudley Cruea	01-01-19 to 12-31-20



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, 2019, 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 the 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, 2019.


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, 2019, 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

September 17, 2020

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, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
General Fund	\$ 8,027,310	\$ 6,742,355	\$ 4,863,281	\$ 9,906,384
Accident Report	6,673	1,852	2,276	6,249
CEDIT CO SHARE	546,489	504,629	437,707	613,411
LIT - Special Purpose	432,004	1,778,979	-	2,210,983
City/Town Court Costs	171,215	4,228	-	175,443
Clerk's Records Perpetuation	35,030	13,742	3,454	45,318
Community Corr Project Income	1,126,857	654,564	576,565	1,204,856
Community Transition	7,975	27,075	21,425	13,625
Congressional Interest	17,032	156	1,053	16,135
Congressional Principle	26,687	-	-	26,687
Non-Revert Prisoner Reimburse	29,415	7,285	31,718	4,982
County Sales Disclosure Fund	26,109	2,653	9,958	18,804
Covered Bridge Maintenance	13,118	5,550	-	18,668
Cumulative Bridge Fund	852,483	544,557	389,928	1,007,112
Cum. Capital Development (CCD)	532,078	245,463	102,309	675,232
Cum. Voting System	5,283	44,378	-	49,661
Co Drug Free Community	7,751	13,912	7,550	14,113
LEPC	25,307	4,109	2,737	26,679
County Extradition	27,708	-	675	27,033
Firearms Training	33,924	5,520	4,814	34,630
Drainage Improvement	279,287	2,837	-	282,124
Health	1,019,212	468,266	304,228	1,183,250
Co ID Protection Fund	5,777	2,939	-	8,716
Local Health Maintenance	170,832	66,651	66,305	171,178
Local Roads & Streets	168,455	288,145	233,955	222,645
CO SHARE LOIT PUBLIC SAFETY	449,546	578,214	588,880	438,880
MVH - Co Hwy Restricted	-	1,388,516	1,109,354	279,162
County Misdemeanant	44,393	12,350	760	55,983
MVH - Co Hwy	839,519	2,201,330	3,040,810	39
Plat Book	15,280	10,465	14,793	10,952
Rainy Day Fund	838,007	139,910	1,763	976,154
Reassessment Fund 15	749,301	412,853	444,203	717,951
Recorders Records Perpetuation	51,516	52,821	21,493	82,844
Riverboat Revenue	259,052	44,803	19,846	284,009
Sheriff's Pension Trust	8,793	9,888	10,000	8,681
Excess Tax	1,119	47,391	26,496	22,014
Surveyor's Corner Perpetuation	91,644	14,500	-	106,144
Tax Sale Redemption	-	18,146	16,293	1,853
Surplus Tax Sale	29,338	93,879	28,716	94,501
Local Health Dept Trust Acct	146,350	28,309	18,980	155,679
Guardian Ad Lit User	11,982	-	-	11,982
CAPTA Grant - CASA Program	34,608	21,583	12,155	44,036
Co Elected Officials Training	2,818	2,960	1,265	4,513
Statewide 911 Fund	68,034	376,767	372,666	72,135
Heritage Barn Public Safety	100	-	-	100
LOIT 2016 Spec Dist - Co Share	40	-	-	40
Administration Fee Prob Users	18,258	72,145	71,088	19,315
County User Fees	24,988	4,205	1,096	28,097

FOUNTAIN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Drainage Maintenance	288,395	16,902	22,919	282,378
K-9 Project	1,375	7,646	8,148	873
Payroll	-	8,102	8,102	-
Mass Mutual	31	87,772	87,772	31
Federal Taxes	-	388,022	388,022	-
Garnishment	2	18,344	18,344	2
SETTLEMENT	-	17,735,965	17,735,965	-
Wheel Tax	-	98,729	98,729	-
SURTAX Fund	-	428,556	428,556	-
CVET Distribution	-	63,996	63,996	-
Financial Institution Tax (FIT)	-	138,782	138,782	-
Local Income Tax - PTR	15,261	323,220	331,556	6,925
Fines & Forfeitures	542	1,848	1,635	755
Infraction Judgments	1,163	13,408	13,680	891
Overweight Vehicle Fines	50	60	110	-
Special Death Benefit Fee	115	1,380	1,395	100
Sales Disclosure	400	5,855	5,455	800
Coroner's Training-Cont Educ	128	1,116	1,172	72
Interstate Compact Adult Offen	-	188	188	-
Mortgage Recording Fee - State	125	1,523	1,533	115
Sex Offender Fees	-	2,095	1,325	770
Child Restraint System	-	88	88	-
Forest Withdraw	-	8	8	-
Education License Plate	-	169	169	-
Riverboat Revenue Sharing	-	102,128	102,128	-
LIT Certified Shares	-	3,236,144	3,236,144	-
LIT Public Safety	-	808,627	808,627	-
LIT Economic Development	-	645,980	645,980	-
Co Gen IV-D Incentive Fund	34,246	5,839	8,715	31,370
Prosecutor Title IV-D Incentiv	34,263	8,790	6,729	36,324
Clerk IVD Incen After Oct 1999	66,544	5,839	82	72,301
Treasurer's Trust	524,177	580,341	524,177	580,341
Sheriff's Inmate Trust	2,561	98,953	100,243	1,271
Jail Commissary	29,413	72,312	68,296	33,429
Clerk's Trust	222,299	909,537	999,309	132,527
County Alcohol & Drug	49,078	10,509	7,496	52,091
Pre-Trial Diversion	24,607	13,151	12,416	25,342
Infraction Deferral	21,505	35,377	41,841	15,041
Adult Probation Services	39,184	26,842	52,586	13,440
Special Death Benefit	255	-	-	255
Jury Fees	107	1,954	68	1,993
DNA Sample Processing	16,679	-	-	16,679
Public Defense Admin Fee	45,435	-	-	45,435
Sheriff Continuing Education	6,562	399	896	6,065
Co Share of Sex Offender Fee	1,832	1,193	2,276	749
Commissioner Sale Fund 2019	-	2,319	2,319	-
Commissioner Sale Fund 17-18	46	-	-	46
SHERIFF'S DIVE TEAM FUND	54	-	-	54
Marijuana Eradication	4,500	-	-	4,500

FOUNTAIN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Mural Restoration	327	-	-	327
Every 15 Minutes	253	-	-	253
County Farm	321,895	31,788	105,435	248,248
EMS BLDG DONATION FUND	3,251	725	2,719	1,257
HEALTH EDUCATION	999	1,300	1,102	1,197
Co General Maintenance II	180,341	1,713	33,292	148,762
Community Correct Local Approp	3,753	232	2,782	1,203
TMA Fund	-	4,245	-	4,245
Prudential	27	-	-	27
County Taxes	-	100,624	100,624	-
State Taxes	-	164,341	164,341	-
Grange	190	583	583	190
Principal	655	32,236	31,867	1,024
Boston Mutual	1,070	6,459	6,431	1,098
Colonial Insurance	2,568	43,563	39,930	6,201
SocSec/Medicare	-	376,297	376,297	-
Vision Insurance	161	2,987	2,936	212
AFLAC	752	28,204	28,326	630
Liberty National	253	-	-	253
Health Insurance	272,309	1,299,821	1,541,715	30,415
Child Support	-	25,979	25,979	-
NGL - National Guardian Life	158	548	548	158
Sheriff Retirement	-	10,886	10,886	-
Def Comp	-	1,988	1,988	-
Empower Retirement	-	48,104	48,104	-
ONB - Health Insurance Acct	141,395	1,680,659	1,759,966	62,088
BPPE LOCAL SERVICE FEE	-	825	825	-
Community Corrections 18-19	105,887	934,622	948,917	91,592
Community Corrections 17-18	15,093	12,135	27,228	-
TANF-I CAN MINISTRIES	-	188,266	188,266	-
Community Crossings Grant	278,804	271,360	278,804	271,360
USDA Grant - EMS Furnishings	522	-	-	522
WCRCC Prob Grant Fund	-	1,200,981	1,200,981	-
Comm Correc Prob Grant - Mont	-	165,821	165,821	-
Comm Correc Prob Grant - Parke	-	44,100	44,100	-
Comm Correc Prob Grant - Fount	27,808	71,438	60,005	39,241
Justice Partners Grant	-	60,000	-	60,000
National Night Out	-	2,366	1,608	758
PHEP Base Grant	1,451	18,348	12,479	7,320
Ebola Grant	372	-	278	94
2016 Pre-Disaster Mitigation	(1,738)	1,738	-	-
2018 SHSP COURTHOUSE SECURITY	-	42,365	42,365	-
2018 EMPG - Salary Reimb.	-	32,849	32,849	-
FFY 2016 SHSP de-obligated	-	-	13,006	(13,006)
Totals	\$ 20,068,187	\$ 49,781,384	\$ 46,141,955	\$ 23,707,616

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.

FOUNTAIN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

FOUNTAIN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

FOUNTAIN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. County Police Retirement Plan

Plan Description

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

Funding Policy

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

FOUNTAIN COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

B. County Police Benefit Plan

Plan Description

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

Funding Policy

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

C. Additional Pension Plan

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants.

Note 8. Restatements

For the year ended December 31, 2019, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2018	Prior Period Adjustment	Balance as of December 31, 2019
Treasurer's Trust	\$ 210,790	\$ 313,387	\$ 524,177
General Fund	8,277,310	(250,000)	8,027,310

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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, 2019

	General Fund	Accident Report	CEDIT CO SHARE	LIT - Special Purpose	City/Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 8,027,310	\$ 6,673	\$ 546,489	\$ 432,004	\$ 171,215	\$ 35,030
Receipts:						
Taxes	4,786,699	-	-	-	-	-
Licenses and permits	50	-	-	-	-	-
Intergovernmental receipts	322,647	-	-	-	-	-
Charges for services	1,265,284	1,852	499,333	1,778,979	4,228	13,742
Fines and forfeits	59,661	-	-	-	-	-
Other receipts	308,014	-	5,296	-	-	-
Total receipts	<u>6,742,355</u>	<u>1,852</u>	<u>504,629</u>	<u>1,778,979</u>	<u>4,228</u>	<u>13,742</u>
Disbursements:						
Personal services	3,025,845	2,276	121,351	-	-	-
Supplies	221,570	-	14,889	-	-	-
Other services and charges	1,313,923	-	174,235	-	-	-
Capital outlay	33,634	-	127,232	-	-	-
Other disbursements	268,309	-	-	-	-	3,454
Total disbursements	<u>4,863,281</u>	<u>2,276</u>	<u>437,707</u>	<u>-</u>	<u>-</u>	<u>3,454</u>
Excess (deficiency) of receipts over disbursements	<u>1,879,074</u>	<u>(424)</u>	<u>66,922</u>	<u>1,778,979</u>	<u>4,228</u>	<u>10,288</u>
Cash and investments - ending	<u>\$ 9,906,384</u>	<u>\$ 6,249</u>	<u>\$ 613,411</u>	<u>\$ 2,210,983</u>	<u>\$ 175,443</u>	<u>\$ 45,318</u>

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Community Corr Project Income	Community Transition	Congressional Interest	Congressional Principle	Non-Revert Prisoner Reimburse	County Sales Disclosure Fund
Cash and investments - beginning	\$ 1,126,857	\$ 7,975	\$ 17,032	\$ 26,687	\$ 29,415	\$ 26,109
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	654,564	27,075	-	-	7,285	2,653
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	156	-	-	-
Total receipts	654,564	27,075	156	-	7,285	2,653
Disbursements:						
Personal services	37,744	-	-	-	31,718	9,958
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	538,821	21,425	1,053	-	-	-
Total disbursements	576,565	21,425	1,053	-	31,718	9,958
Excess (deficiency) of receipts over disbursements	77,999	5,650	(897)	-	(24,433)	(7,305)
Cash and investments - ending	\$ 1,204,856	\$ 13,625	\$ 16,135	\$ 26,687	\$ 4,982	\$ 18,804

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Covered Bridge Maintenance	Cumulative Bridge Fund	Cum. Capital Development (CCD)	Cum. Voting System	Co Drug Free Community	LEPC
Cash and investments - beginning	\$ 13,118	\$ 852,483	\$ 532,078	\$ 5,283	\$ 7,751	\$ 25,307
Receipts:						
Taxes	-	487,593	224,293	40,633	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	47,598	20,670	3,745	-	4,080
Charges for services	5,550	1,000	-	-	13,912	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	8,366	500	-	-	29
Total receipts	5,550	544,557	245,463	44,378	13,912	4,109
Disbursements:						
Personal services	-	120,262	-	-	-	-
Supplies	-	60,734	-	-	-	261
Other services and charges	-	-	-	-	7,550	2,476
Capital outlay	-	208,932	102,309	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	389,928	102,309	-	7,550	2,737
Excess (deficiency) of receipts over disbursements	5,550	154,629	143,154	44,378	6,362	1,372
Cash and investments - ending	\$ 18,668	\$ 1,007,112	\$ 675,232	\$ 49,661	\$ 14,113	\$ 26,679

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	County Extradition	Firearms Training	Drainage Improvement	Health	Co ID Protection Fund	Local Health Maintenance
Cash and investments - beginning	\$ 27,708	\$ 33,924	\$ 279,287	\$ 1,019,212	\$ 5,777	\$ 170,832
Receipts:						
Taxes	-	-	-	329,938	-	-
Licenses and permits	-	-	150	8,804	-	-
Intergovernmental receipts	-	-	-	30,405	-	66,278
Charges for services	-	5,520	-	14,950	2,939	373
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	2,687	84,169	-	-
Total receipts	-	5,520	2,837	468,266	2,939	66,651
Disbursements:						
Personal services	-	-	-	246,784	-	41,821
Supplies	-	-	-	6,474	-	7,033
Other services and charges	-	-	-	40,618	-	15,328
Capital outlay	-	-	-	10,352	-	2,123
Other disbursements	675	4,814	-	-	-	-
Total disbursements	675	4,814	-	304,228	-	66,305
Excess (deficiency) of receipts over disbursements	(675)	706	2,837	164,038	2,939	346
Cash and investments - ending	\$ 27,033	\$ 34,630	\$ 282,124	\$ 1,183,250	\$ 8,716	\$ 171,178

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Local Roads & Streets	CO SHARE LOIT PUBLIC SAFETY	MVH - Co Hwy Restricted	County Misdemeanant	MVH - Co Hwy	Plat Book
Cash and investments - beginning	\$ 168,455	\$ 449,546	\$ -	\$ 44,393	\$ 839,519	\$ 15,280
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	271,138	4,927	1,388,516	-	1,388,516	-
Charges for services	15,090	573,287	-	12,350	741,630	10,465
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,917	-	-	-	71,184	-
Total receipts	288,145	578,214	1,388,516	12,350	2,201,330	10,465
Disbursements:						
Personal services	-	400,391	-	-	1,240,744	14,793
Supplies	218,621	70,015	719,456	-	596,702	-
Other services and charges	15,334	118,474	-	-	287,658	-
Capital outlay	-	-	389,898	760	915,706	-
Other disbursements	-	-	-	-	-	-
Total disbursements	233,955	588,880	1,109,354	760	3,040,810	14,793
Excess (deficiency) of receipts over disbursements	54,190	(10,666)	279,162	11,590	(839,480)	(4,328)
Cash and investments - ending	\$ 222,645	\$ 438,880	\$ 279,162	\$ 55,983	\$ 39	\$ 10,952

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Rainy Day Fund	Reassessment Fund 15	Recorders Records Perpetuation	Riverboat Revenue	Sheriff's Pension Trust	Excess Tax
Cash and investments - beginning	\$ 838,007	\$ 749,301	\$ 51,516	\$ 259,052	\$ 8,793	\$ 1,119
Receipts:						
Taxes	-	372,196	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	34,300	-	-	-	-
Charges for services	139,910	162	52,821	44,803	9,888	47,391
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	6,195	-	-	-	-
Total receipts	139,910	412,853	52,821	44,803	9,888	47,391
Disbursements:						
Personal services	-	179,914	18	-	10,000	-
Supplies	-	2,454	-	-	-	-
Other services and charges	1,763	244,480	-	-	-	-
Capital outlay	-	17,355	-	19,846	-	-
Other disbursements	-	-	21,475	-	-	26,496
Total disbursements	1,763	444,203	21,493	19,846	10,000	26,496
Excess (deficiency) of receipts over disbursements	138,147	(31,350)	31,328	24,957	(112)	20,895
Cash and investments - ending	\$ 976,154	\$ 717,951	\$ 82,844	\$ 284,009	\$ 8,681	\$ 22,014

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	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	\$ 91,644	\$ -	\$ 29,338	\$ 146,350	\$ 11,982	\$ 34,608
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	28,260	-	20,883
Charges for services	14,500	18,146	93,879	49	-	700
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	14,500	18,146	93,879	28,309	-	21,583
Disbursements:						
Personal services	-	-	-	6,487	-	8,379
Supplies	-	-	-	45	-	-
Other services and charges	-	-	-	1,556	-	-
Capital outlay	-	-	-	10,892	-	-
Other disbursements	-	16,293	28,716	-	-	3,776
Total disbursements	-	16,293	28,716	18,980	-	12,155
Excess (deficiency) of receipts over disbursements	14,500	1,853	65,163	9,329	-	9,428
Cash and investments - ending	\$ 106,144	\$ 1,853	\$ 94,501	\$ 155,679	\$ 11,982	\$ 44,036

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Co Elected Officials Training	Statewide 911 Fund	Heritage Barn Public Safety	LOIT 2016 Spec Dist - Co Share	Adminstration Fee Prob Users	County User Fees
Cash and investments - beginning	\$ 2,818	\$ 68,034	\$ 100	\$ 40	\$ 18,258	\$ 24,988
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,960	281,625	-	-	72,145	4,205
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	95,142	-	-	-	-
Total receipts	2,960	376,767	-	-	72,145	4,205
Disbursements:						
Personal services	-	305,211	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	54,970	-	-	-	-
Capital outlay	-	12,485	-	-	-	-
Other disbursements	1,265	-	-	-	71,088	1,096
Total disbursements	1,265	372,666	-	-	71,088	1,096
Excess (deficiency) of receipts over disbursements	1,695	4,101	-	-	1,057	3,109
Cash and investments - ending	\$ 4,513	\$ 72,135	\$ 100	\$ 40	\$ 19,315	\$ 28,097

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Drainage Maintenance	K-9 Project	Payroll	Mass Mutual	Federal Taxes	Garnishment
Cash and investments - beginning	\$ 288,395	\$ 1,375	\$ -	\$ 31	\$ -	\$ 2
Receipts:						
Taxes	14,157	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	7,646	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,745	-	8,102	87,772	388,022	18,344
Total receipts	16,902	7,646	8,102	87,772	388,022	18,344
Disbursements:						
Personal services	-	-	8,102	87,772	388,022	18,344
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	22,919	8,148	-	-	-	-
Total disbursements	22,919	8,148	8,102	87,772	388,022	18,344
Excess (deficiency) of receipts over disbursements	(6,017)	(502)	-	-	-	-
Cash and investments - ending	\$ 282,378	\$ 873	\$ -	\$ 31	\$ -	\$ 2

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	SETTLEMENT	Wheel Tax	SURTAX Fund	CVET Distribution	Financial Institution Tax (FIT)	Local Income Tax - PTR
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,261
Receipts:						
Taxes	15,736,751	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,980,190	-	-	63,996	138,782	-
Charges for services	19,024	98,729	428,556	-	-	323,220
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>17,735,965</u>	<u>98,729</u>	<u>428,556</u>	<u>63,996</u>	<u>138,782</u>	<u>323,220</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	17,735,965	98,729	428,556	63,996	138,782	331,556
Total disbursements	<u>17,735,965</u>	<u>98,729</u>	<u>428,556</u>	<u>63,996</u>	<u>138,782</u>	<u>331,556</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(8,336)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,925</u>

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Fines & Forfeitures	Infraction Judgments	Overweight Vehicle Fines	Special Death Benefit Fee	Sales Disclosure	Coroner's Training-Cont Educ
Cash and investments - beginning	\$ 542	\$ 1,163	\$ 50	\$ 115	\$ 400	\$ 128
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,848	13,408	60	1,380	5,855	1,116
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	1,848	13,408	60	1,380	5,855	1,116
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,635	13,680	110	1,395	5,455	1,172
Total disbursements	1,635	13,680	110	1,395	5,455	1,172
Excess (deficiency) of receipts over disbursements	213	(272)	(50)	(15)	400	(56)
Cash and investments - ending	\$ 755	\$ 891	\$ -	\$ 100	\$ 800	\$ 72

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Interstate Compact Adult Offen	Mortgage Recording Fee - State	Sex Offender Fees	Child Restraint System	Forest Withdraw	Education License Plate
Cash and investments - beginning	\$ -	\$ 125	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	188	1,523	2,095	88	8	169
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	188	1,523	2,095	88	8	169
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	188	1,533	1,325	88	8	169
Total disbursements	188	1,533	1,325	88	8	169
Excess (deficiency) of receipts over disbursements	-	(10)	770	-	-	-
Cash and investments - ending	\$ -	\$ 115	\$ 770	\$ -	\$ -	\$ -

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Riverboat Revenue Sharing	LIT Certified Shares	LIT Public Safety	LIT Economic Development	Co Gen IV-D Incentive Fund	Prosecutor Title IV-D Incentiv
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 34,246	\$ 34,263
Receipts:						
Taxes	-	3,234,508	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	102,128	1,636	808,627	645,980	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	5,839	8,790
Total receipts	102,128	3,236,144	808,627	645,980	5,839	8,790
Disbursements:						
Personal services	-	-	-	-	-	6,729
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	102,128	3,236,144	808,627	645,980	8,715	-
Total disbursements	102,128	3,236,144	808,627	645,980	8,715	6,729
Excess (deficiency) of receipts over disbursements	-	-	-	-	(2,876)	2,061
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 31,370	\$ 36,324

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Clerk IVD Incen After Oct 1999	Treasurer's Trust	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	County Alcohol & Drug
Cash and investments - beginning	\$ 66,544	\$ 524,177	\$ 2,561	\$ 29,413	\$ 222,299	\$ 49,078
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	10,509
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,839	580,341	98,953	72,312	909,537	-
Total receipts	5,839	580,341	98,953	72,312	909,537	10,509
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	7,496
Capital outlay	-	-	-	-	-	-
Other disbursements	82	524,177	100,243	68,296	999,309	-
Total disbursements	82	524,177	100,243	68,296	999,309	7,496
Excess (deficiency) of receipts over disbursements	5,757	56,164	(1,290)	4,016	(89,772)	3,013
Cash and investments - ending	\$ 72,301	\$ 580,341	\$ 1,271	\$ 33,429	\$ 132,527	\$ 52,091

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Pre-Trial Diversion	Infraction Deferral	Adult Probation Services	Special Death Benefit	Jury Fees	DNA Sample Processing
Cash and investments - beginning	\$ 24,607	\$ 21,505	\$ 39,184	\$ 255	\$ 107	\$ 16,679
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	13,151	34,157	26,842	-	1,954	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,220	-	-	-	-
Total receipts	13,151	35,377	26,842	-	1,954	-
Disbursements:						
Personal services	-	18,487	-	-	-	-
Supplies	-	-	3,273	-	-	-
Other services and charges	12,416	23,354	26,852	-	68	-
Capital outlay	-	-	4,866	-	-	-
Other disbursements	-	-	17,595	-	-	-
Total disbursements	12,416	41,841	52,586	-	68	-
Excess (deficiency) of receipts over disbursements	735	(6,464)	(25,744)	-	1,886	-
Cash and investments - ending	\$ 25,342	\$ 15,041	\$ 13,440	\$ 255	\$ 1,993	\$ 16,679

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Public Defense Admin Fee	Sheriff Continuing Education	Co Share of Sex Offender Fee	Commissioner Sale Fund 2019	Commissioner Sale Fund 17-18	SHERIFF'S DIVE TEAM FUND
Cash and investments - beginning	\$ 45,435	\$ 6,562	\$ 1,832	\$ -	\$ 46	\$ 54
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	399	1,193	2,319	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	399	1,193	2,319	-	-
Disbursements:						
Personal services	-	-	2,276	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	896	-	2,319	-	-
Total disbursements	-	896	2,276	2,319	-	-
Excess (deficiency) of receipts over disbursements	-	(497)	(1,083)	-	-	-
Cash and investments - ending	\$ 45,435	\$ 6,065	\$ 749	\$ -	\$ 46	\$ 54

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Marijuana Eradication	Mural Restoration	Every 15 Minutes	County Farm	EMS BLDG DONATION FUND	HEALTH EDUCATION
Cash and investments - beginning	\$ 4,500	\$ 327	\$ 253	\$ 321,895	\$ 3,251	\$ 999
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	31,788	725	1,300
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	31,788	725	1,300
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	104,326	-	-
Other disbursements	-	-	-	1,109	2,719	1,102
Total disbursements	-	-	-	105,435	2,719	1,102
Excess (deficiency) of receipts over disbursements	-	-	-	(73,647)	(1,994)	198
Cash and investments - ending	\$ 4,500	\$ 327	\$ 253	\$ 248,248	\$ 1,257	\$ 1,197

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Co General Maintenance II	Community Correct Local Approp	TMA Fund	Prudential	County Taxes	State Taxes
Cash and investments - beginning	\$ 180,341	\$ 3,753	\$ -	\$ 27	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	232	4,245	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,713	-	-	-	100,624	164,341
Total receipts	1,713	232	4,245	-	100,624	164,341
Disbursements:						
Personal services	-	-	-	-	100,624	164,341
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	33,292	-	-	-	-	-
Other disbursements	-	2,782	-	-	-	-
Total disbursements	33,292	2,782	-	-	100,624	164,341
Excess (deficiency) of receipts over disbursements	(31,579)	(2,550)	4,245	-	-	-
Cash and investments - ending	\$ 148,762	\$ 1,203	\$ 4,245	\$ 27	\$ -	\$ -

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Grange	Principal	Boston Mutual	Colonial Insurance	SocSec/Medicare	Vision Insurance
Cash and investments - beginning	\$ 190	\$ 655	\$ 1,070	\$ 2,568	\$ -	\$ 161
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	583	32,236	6,459	43,563	376,297	2,987
Total receipts	583	32,236	6,459	43,563	376,297	2,987
Disbursements:						
Personal services	-	-	-	-	376,297	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	583	31,867	6,431	39,930	-	2,936
Total disbursements	583	31,867	6,431	39,930	376,297	2,936
Excess (deficiency) of receipts over disbursements	-	369	28	3,633	-	51
Cash and investments - ending	\$ 190	\$ 1,024	\$ 1,098	\$ 6,201	\$ -	\$ 212

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	AFLAC	Liberty National	Health Insurance	Child Support	NGL - National Guardian Life	Sheriff Retirement
Cash and investments - beginning	\$ 752	\$ 253	\$ 272,309	\$ -	\$ 158	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	172	-	958,221	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	28,032	-	341,600	25,979	548	10,886
Total receipts	28,204	-	1,299,821	25,979	548	10,886
Disbursements:						
Personal services	-	-	-	25,979	-	10,886
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	28,326	-	1,541,715	-	548	-
Total disbursements	28,326	-	1,541,715	25,979	548	10,886
Excess (deficiency) of receipts over disbursements	(122)	-	(241,894)	-	-	-
Cash and investments - ending	\$ 630	\$ 253	\$ 30,415	\$ -	\$ 158	\$ -

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Def Comp	Empower Retirement	ONB - Health Insurance Acct	BPPE LOCAL SERVICE FEE	Community Corrections 18-19	Community Corrections 17-18
Cash and investments - beginning	\$ -	\$ -	\$ 141,395	\$ -	\$ 105,887	\$ 15,093
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	934,622	-
Charges for services	-	-	1,664,829	825	-	12,135
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,988	48,104	15,830	-	-	-
Total receipts	1,988	48,104	1,680,659	825	934,622	12,135
Disbursements:						
Personal services	1,988	48,104	-	-	19,141	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	1,759,966	825	929,776	27,228
Total disbursements	1,988	48,104	1,759,966	825	948,917	27,228
Excess (deficiency) of receipts over disbursements	-	-	(79,307)	-	(14,295)	(15,093)
Cash and investments - ending	\$ -	\$ -	\$ 62,088	\$ -	\$ 91,592	\$ -

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	TANF-I CAN MINISTRIES	Community Crossings Grant	USDA Grant - EMS Furnishings	WCRCC Prob Grant Fund	Comm Correc Prob Grant - Mont	Comm Correc Prob Grant - Parke
Cash and investments - beginning	\$ -	\$ 278,804	\$ 522	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	188,266	271,360	-	1,200,981	165,821	44,100
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	188,266	271,360	-	1,200,981	165,821	44,100
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	188,266	278,804	-	1,200,981	165,821	44,100
Total disbursements	188,266	278,804	-	1,200,981	165,821	44,100
Excess (deficiency) of receipts over disbursements	-	(7,444)	-	-	-	-
Cash and investments - ending	\$ -	\$ 271,360	\$ 522	\$ -	\$ -	\$ -

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Comm Correc Prob Grant - Fount	Justice Partners Grant	National Night Out	PHEP Base Grant	Ebola Grant	2016 Pre-Disaster Mitigation
Cash and investments - beginning	\$ 27,808	\$ -	\$ -	\$ 1,451	\$ 372	\$ (1,738)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	56,438	60,000	-	18,348	-	1,738
Charges for services	15,000	-	2,366	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	71,438	60,000	2,366	18,348	-	1,738
Disbursements:						
Personal services	60,005	-	-	7,535	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	1,608	4,944	278	-
Total disbursements	60,005	-	1,608	12,479	278	-
Excess (deficiency) of receipts over disbursements	11,433	60,000	758	5,869	(278)	1,738
Cash and investments - ending	\$ 39,241	\$ 60,000	\$ 758	\$ 7,320	\$ 94	\$ -

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	2018 SHSP COURTHOUSE SECURITY	2018 EMPG - Salary Reimb.	FFY 2016 SHSP de-obligated	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 20,068,187
Receipts:				
Taxes	-	-	-	25,226,768
Licenses and permits	-	-	-	9,004
Intergovernmental receipts	42,365	32,849	-	8,831,819
Charges for services	-	-	-	11,680,891
Fines and forfeits	-	-	-	59,661
Other receipts	-	-	-	3,973,241
Total receipts	42,365	32,849	-	49,781,384
Disbursements:				
Personal services	-	-	-	7,148,328
Supplies	-	-	-	1,921,527
Other services and charges	-	-	-	2,348,551
Capital outlay	-	-	-	1,994,008
Other disbursements	42,365	32,849	13,006	32,729,541
Total disbursements	42,365	32,849	13,006	46,141,955
Excess (deficiency) of receipts over disbursements	-	-	(13,006)	3,639,429
Cash and investments - ending	\$ -	\$ -	\$ (13,006)	\$ 23,707,616

FOUNTAIN COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 151,136</u>	<u>\$ 197,377</u>

FOUNTAIN COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
DEERE CREDIT INC	JOHN DEERE GRADER LEASE 1	\$ 24,990	3/20/2017	3/20/2020
DEERE CREDIT INC	JOHN DEERE GRADER	35,000	7/11/2018	7/11/2021
DTI OFFICE SOLUTIONS	KYOCERA TA4052ci - EMA/LEPC	2,700	10/1/2018	10/1/2023
EASTERN L	Indus Model 900 SN	7,080	3/30/2018	3/30/2021
GREAT AMERICA FINANCIAL SERVICES	CANON C5535 - AUDITOR	1,808	9/7/2017	9/7/2022
GREAT AMERICA FINANCIAL SERVICES	CANON 4535I & 351 DN - TREAS	2,084	10/2/2017	10/2/2022
TOTAL COURT SERVICES	ELECTRONIC MONITORING EQUIPMENT	<u>248,668</u>	7/1/2016	7/1/2019
Total governmental activities		<u>322,330</u>		
Total of annual lease payments		<u>\$ 322,330</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	Lease Rental Bonds Interest payments	\$ 14,470,000	\$ 873,497
Totals		<u>\$ 14,470,000</u>	<u>\$ 873,497</u>

FOUNTAIN COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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	2,796,626
Improvements other than buildings	55,475
Machinery, equipment, and vehicles	17,224,772
Construction in progress	9,387,328
Books and other	<u>593,437</u>
Total governmental activities	<u>36,557,638</u>
Total capital assets	<u>\$ 36,557,638</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/>.