

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

FINANCIAL STATEMENT AUDIT REPORT

OF

FOUNTAIN COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
03/21/2022

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-7
Notes to Financial Statement	8-12
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	14-38
Schedule of Payables and Receivables	39
Schedule of Leases and Debt	40
Schedule of Capital Assets.....	41
Other Reports.....	42

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Brenda Hardy Colleen Chambers	01-01-20 to 12-31-20 01-01-21 to 12-31-22
County Treasurer	Colleen Chambers Susan Coffing	01-01-20 to 12-31-20 01-01-21 to 12-31-22
Clerk of the Circuit Court	Paula K. Copenhaver	01-01-20 to 12-31-22
County Sheriff	Terry Holt	01-01-20 to 12-31-22
County Recorder	Nikki Allen	01-01-20 to 12-31-22
President of the Board of County Commissioners	Craig A. Stalter Brenda Hardy	01-01-20 to 12-31-20 01-01-21 to 12-31-22
President of the County Council	Dudley Cruea	01-01-20 to 12-31-22



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, 2020, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, 2020.

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, 2020, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated March 16, 2022, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

March 16, 2022

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, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Sheriff's Inmate Trust	\$ 1,270	\$ 90,205	\$ 89,306	\$ 2,169
Jail Commissary	33,430	78,160	62,899	48,691
Clerk's Trust	132,527	847,989	807,772	172,744
General Fund	9,906,383	7,659,551	6,433,893	11,132,041
Accident Report	6,249	1,766	2,322	5,693
CEDIT CO SHARE	613,411	493,125	406,660	699,876
LIT - Special Purpose	2,210,984	2,167,641	1,457,943	2,920,682
City/Town Court Costs	175,444	3,654	-	179,098
Clerk's Records Perpetuation	45,318	11,225	2,704	53,839
Community Corr Project Income	1,204,855	554,554	531,503	1,227,906
Community Transition	13,625	42,025	42,700	12,950
Congressional Interest	16,136	108	1,053	15,191
Congressional Principle	26,687	-	-	26,687
Non-Revert Prisoner Reimburse	4,983	4,025	7,395	1,613
County Sales Disclosure Fund	18,803	2,857	7,443	14,217
Covered Bridge Maintenance	18,668	5,550	-	24,218
Cumulative Bridge Fund	1,007,113	611,752	970,672	648,193
Cum. Capital Development (CCD)	675,232	249,939	36,693	888,478
Cum. Voting System	49,660	45,279	-	94,939
Co Drug Free Community	14,113	14,967	5,550	23,530
LEPC	26,679	4,551	1,742	29,488
County Extradition	27,033	82	18	27,097
Firearms Training	34,630	8,930	760	42,800
Drainage Improvement	282,124	1,912	-	284,036
Health	1,183,251	501,816	314,212	1,370,855
Co ID Protection Fund	8,716	3,327	-	12,043
Local Health Maintenance	171,178	75,399	101,972	144,605
Local Roads & Streets	222,646	270,456	223,931	269,171
CO SHARE LOIT PUBLIC SAFETY	438,881	604,845	875,063	168,663
MVH - Co Hwy Restricted	279,162	1,324,779	1,164,316	439,625
County Misdemeanant	55,982	12,350	2,901	65,431
MVH - Co Hwy	40	2,554,182	2,374,790	179,432
Plat Book	10,952	12,610	15,307	8,255
Rainy Day Fund	976,153	111,000	420,344	666,809
Reassessment Fund 15	717,951	418,746	339,745	796,952
Recorders Records Perpetuation	82,844	61,460	31,202	113,102
Riverboat Revenue	284,008	44,803	5,989	322,822
Sheriff's Pension Trust	8,682	6,426	10,000	5,108
Excess Tax	22,015	55,368	40,568	36,815
Surveyor's Corner Perpetuation	106,144	16,495	-	122,639
Tax Sale Redemption	1,853	51,792	53,644	1
Surplus Tax Sale	94,502	402,630	174,180	322,952
Local Health Dept Trust Acct	155,679	56,781	61,439	151,021
Guardian Ad Lit User	11,982	-	-	11,982
CAPTA Grant - CASA Program	44,036	60,750	3,920	100,866
Co Elected Officials Training	4,513	3,327	400	7,440
Statewide 911 Fund	72,136	362,343	404,753	29,726
Heritage Barn Public Safety	100	-	-	100
LOIT 2016 Spec Dist-Co Share	40	-	-	40
Administration Fee Prob Users	19,315	79,302	60,750	37,867
County User Fees	28,097	2,271	604	29,764
Drainage Maintenance	282,377	17,633	17,397	282,613
K-9 Project	873	1,200	976	1,097
Payroll	-	20,939	20,939	-
Mass Mutual	31	95,440	95,440	31
Federal Taxes	-	457,087	457,087	-
Garnishment	2	11,950	11,950	2
SETTLEMENT	-	18,698,477	18,698,478	(1)
Wheel Tax	-	67,519	67,519	-
SURTAX Fund	-	465,041	465,041	-
CVET Distribution	-	60,862	60,862	-
Financial Institution Tax(FIT)	-	150,695	150,695	-
Local Income Tax - PTR	6,926	343,116	341,490	8,552
Fines & Forfeitures	755	2,416	1,921	1,250
Infraction Judgments	892	14,234	13,181	1,945
Overweight Vehicle Fines	-	80	65	15
Special Death Benefit Fee	100	1,140	1,130	110
Sales Disclosure	800	5,545	5,765	580
Coroner's Training-Cont Educ	72	2,009	1,899	182
Interstate Compact Adult Offen	-	288	288	-
Mortgage Recording Fee - State	115	2,073	1,973	215
Sex Offender Fees	770	1,100	1,815	55
Child Restraint System	-	75	25	50
Education License Plate	-	225	225	-
Riverboat Revenue Sharing	-	102,128	102,128	-
LIT Certified Shares	-	3,426,473	3,426,473	-
LIT Public Safety	-	856,429	856,429	-
LIT Economic Development	-	685,143	685,143	-
Co Gen IV-D Incentive Fund	31,370	5,544	6,619	30,295
Prosecutor Title IV-D Incentiv	36,324	8,335	6,393	38,266
Clerk IVD Incent After Oct 1999	72,300	5,544	65	77,779
Treasurer's Trust	580,341	508,015	580,341	508,015

FOUNTAIN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
County Alcohol & Drug	52,092	11,771	8,294	55,569
Pre-Trial Diversion	25,341	10,117	1,000	34,458
Infraction Deferral	15,040	34,306	32,863	16,483
Adult Probation Services	13,440	126,185	31,533	108,092
Special Death Benefit	255	-	-	255
Jury Fees	1,993	1,982	324	3,651
DNA Sample Processing	16,679	-	-	16,679
Chemical Test Fee	-	2,238	-	2,238
Probation - CTP	-	4,125	-	4,125
Public Defense Admin Fee	45,435	-	-	45,435
Sheriff Continuing Education	6,065	577	1,085	5,557
Co Share of Sex Offender Fee	749	1,634	2,322	61
Commissioner Sale Fund 2018	46	8,751	8,696	101
SHERIFF'S DIVE TEAM FUND	54	-	-	54
Marijuana Eradication	4,500	-	-	4,500
Mural Restoration	327	-	-	327
Every 15 Minutes	253	-	-	253
County Farm	248,249	36,321	68,704	215,866
EMS BLDG DONATION FUND	1,257	3,700	1,885	3,072
FW HEALTH DONATION FUND	-	5,957	778	5,179
COMMUNITY CARES FUND	-	12,673	12,673	-
HEALTH EDUCATION	1,198	-	-	1,198
Co General Maintenance II	148,763	948	11,898	137,813
Community Correct Local Approp	1,203	-	560	643
TMA Fund	4,245	222,503	64,950	161,798
Prudential	27	-	-	27
County Taxes	-	113,612	113,612	-
State Taxes	-	183,588	183,588	-
Grange	190	583	583	190
Principal	1,024	32,204	30,843	2,385
Boston Mutual	1,098	5,576	5,572	1,102
Colonial Insurance	6,201	45,422	48,607	3,016
SocSec/Medicare	-	419,846	419,846	-
Vision Insurance	212	2,720	2,910	22
AFLAC	630	29,009	29,005	634
Liberty National	253	-	-	253
Health Insurance	30,415	2,083,724	1,819,032	295,107
Child Support	-	16,646	16,646	-
NGL - National Guardian Life	159	511	509	161
Sheriff Retirement	-	12,986	12,986	-
Def Comp	-	1,988	1,988	-
Empower Retirement	-	58,737	58,737	-
ONB - Health Insurance Acct	62,089	2,159,052	2,010,170	210,971
Community Corrections 18-19	91,591	-	35,054	56,537
Community Corrections 19-20	-	1,106,959	1,002,789	104,170
CARES Provider Relief Fund	-	476,173	476,173	-
COVID-19 CARES - EMS	-	32,074	32,074	-
IN 4-H PANDEMIC RELIEF GRANT	-	1,000	1,000	-
CARES Safety Awareness Reimbur	-	-	53,049	(53,049)
Community Crossings Grant	271,360	498,428	769,787	1
USDA Grant - EMS Furnishings	522	-	-	522
WCRCC Prob Grant Fund	-	1,411,730	1,411,730	-
Comm Correc Prob Grant - Mont	-	199,623	199,623	-
Comm Correc Prob Grant - Parke	-	52,920	52,920	-
Comm Correc Prob Grant - Fount	39,240	67,628	64,574	42,294
Justice Partners Grant	60,000	60,000	1,719	118,281
JDAI FY21 Grant	-	6,247	2,921	3,326
National Night Out	759	7,175	1,163	6,771
PHEP Base Grant	7,321	31,485	28,287	10,519
Ebola Grant	94	-	94	-
COVID-19 TEST SITE	-	101,818	39,452	62,366
FFY 2016 SHSP de-obligated	(13,006)	13,006	-	-
IHSFG 2020 Scene Safety 00032	-	3,749	3,749	-
2020 IHSFG FO CO EMS	-	2,437	2,437	-
2019 SHSP Security Program	-	32,612	32,612	-
INCD/CDBG - FO CO GRANT	-	119,476	87,771	31,705
COVID-19 RESPONSE PROG GRANT	-	75,000	10,092	64,908
Totals	<u>\$ 23,707,626</u>	<u>\$ 55,959,392</u>	<u>\$ 52,940,079</u>	<u>\$ 26,726,939</u>

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.

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

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 Plans

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. Holding Corporation

The County has entered into a capital lease with the Fountain County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2020 totaled \$873,497.

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, 2020

	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General Fund	Accident Report	CEDIT CO SHARE
Cash and investments - beginning	\$ 1,270	\$ 33,430	\$ 132,527	\$ 9,906,383	\$ 6,249	\$ 613,411
Receipts:						
Taxes	-	-	-	4,974,609	-	-
Licenses and permits	-	-	-	100	-	-
Intergovernmental receipts	-	-	-	622,391	-	-
Charges for services	-	-	-	1,748,436	1,766	490,112
Fines and forfeits	-	-	-	51,249	-	-
Other receipts	90,205	78,160	847,989	262,766	-	3,013
Total receipts	90,205	78,160	847,989	7,659,551	1,766	493,125
Disbursements:						
Personal services	-	-	-	4,152,355	2,322	78,663
Supplies	-	-	-	267,610	-	1,172
Other services and charges	-	-	-	1,354,048	-	267,959
Capital outlay	-	-	-	59,783	-	58,866
Other disbursements	89,306	62,899	807,772	600,097	-	-
Total disbursements	89,306	62,899	807,772	6,433,893	2,322	406,660
Excess (deficiency) of receipts over disbursements	899	15,261	40,217	1,225,658	(556)	86,465
Cash and investments - ending	\$ 2,169	\$ 48,691	\$ 172,744	\$ 11,132,041	\$ 5,693	\$ 699,876

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LIT - Special Purpose	City/Town Court Costs	Clerk's Records Perpetuation	Community Corr Project Income	Community Transition	Congressional Interest
Cash and investments - beginning	\$ 2,210,984	\$ 175,444	\$ 45,318	\$ 1,204,855	\$ 13,625	\$ 16,136
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,167,641	3,654	11,225	554,554	42,025	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	108
Total receipts	<u>2,167,641</u>	<u>3,654</u>	<u>11,225</u>	<u>554,554</u>	<u>42,025</u>	<u>108</u>
Disbursements:						
Personal services	-	-	-	30,492	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,421,702	-	-	-	-	-
Capital outlay	36,236	-	-	-	-	-
Other disbursements	5	-	2,704	501,011	42,700	1,053
Total disbursements	<u>1,457,943</u>	<u>-</u>	<u>2,704</u>	<u>531,503</u>	<u>42,700</u>	<u>1,053</u>
Excess (deficiency) of receipts over disbursements	<u>709,698</u>	<u>3,654</u>	<u>8,521</u>	<u>23,051</u>	<u>(675)</u>	<u>(945)</u>
Cash and investments - ending	<u>\$ 2,920,682</u>	<u>\$ 179,098</u>	<u>\$ 53,839</u>	<u>\$ 1,227,906</u>	<u>\$ 12,950</u>	<u>\$ 15,191</u>

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Congressional Principle	Non-Revert Prisoner Reimburse	County Sales Disclosure Fund	Covered Bridge Maintenance	Cumulative Bridge Fund	Cum. Capital Development (CCD)
Cash and investments - beginning	\$ 26,687	\$ 4,983	\$ 18,803	\$ 18,668	\$ 1,007,113	\$ 675,232
Receipts:						
Taxes	-	-	-	-	497,120	228,675
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	106,771	21,264
Charges for services	-	4,025	2,857	5,550	691	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	7,170	-
Total receipts	-	4,025	2,857	5,550	611,752	249,939
Disbursements:						
Personal services	-	7,395	7,443	-	128,655	-
Supplies	-	-	-	-	94,992	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	747,025	36,693
Other disbursements	-	-	-	-	-	-
Total disbursements	-	7,395	7,443	-	970,672	36,693
Excess (deficiency) of receipts over disbursements	-	(3,370)	(4,586)	5,550	(358,920)	213,246
Cash and investments - ending	\$ 26,687	\$ 1,613	\$ 14,217	\$ 24,218	\$ 648,193	\$ 888,478

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Cum. Voting System	Co Drug Free Community	LEPC	County Extradition	Firearms Training	Drainage Improvement
Cash and investments - beginning	\$ 49,660	\$ 14,113	\$ 26,679	\$ 27,033	\$ 34,630	\$ 282,124
Receipts:						
Taxes	41,427	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,852	-	4,551	-	-	-
Charges for services	-	14,967	-	82	8,930	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,912
Total receipts	<u>45,279</u>	<u>14,967</u>	<u>4,551</u>	<u>82</u>	<u>8,930</u>	<u>1,912</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	5,550	1,742	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	18	760	-
Total disbursements	<u>-</u>	<u>5,550</u>	<u>1,742</u>	<u>18</u>	<u>760</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>45,279</u>	<u>9,417</u>	<u>2,809</u>	<u>64</u>	<u>8,170</u>	<u>1,912</u>
Cash and investments - ending	<u>\$ 94,939</u>	<u>\$ 23,530</u>	<u>\$ 29,488</u>	<u>\$ 27,097</u>	<u>\$ 42,800</u>	<u>\$ 284,036</u>

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Health	Co ID Protection Fund	Local Health Maintenance	Local Roads & Streets	CO SHARE LOIT PUBLIC SAFETY	MVH - Co Hwy Restricted
Cash and investments - beginning	\$ 1,183,251	\$ 8,716	\$ 171,178	\$ 222,646	\$ 438,881	\$ 279,162
Receipts:						
Taxes	335,556	-	-	-	-	-
Licenses and permits	11,777	-	-	-	-	-
Intergovernmental receipts	49,482	-	73,839	262,173	274	1,323,204
Charges for services	20,461	3,327	1,560	6,463	604,571	1,575
Fines and forfeits	-	-	-	-	-	-
Other receipts	84,540	-	-	1,820	-	-
Total receipts	<u>501,816</u>	<u>3,327</u>	<u>75,399</u>	<u>270,456</u>	<u>604,845</u>	<u>1,324,779</u>
Disbursements:						
Personal services	246,005	-	43,341	-	676,755	-
Supplies	26,157	-	14,338	206,374	110,144	702,444
Other services and charges	42,050	-	27,990	17,557	88,164	461,872
Capital outlay	-	-	16,303	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>314,212</u>	<u>-</u>	<u>101,972</u>	<u>223,931</u>	<u>875,063</u>	<u>1,164,316</u>
Excess (deficiency) of receipts over disbursements	<u>187,604</u>	<u>3,327</u>	<u>(26,573)</u>	<u>46,525</u>	<u>(270,218)</u>	<u>160,463</u>
Cash and investments - ending	<u>\$ 1,370,855</u>	<u>\$ 12,043</u>	<u>\$ 144,605</u>	<u>\$ 269,171</u>	<u>\$ 168,663</u>	<u>\$ 439,625</u>

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	County Misdeemeanant	MVH - Co Hwy	Plat Book	Rainy Day Fund	Reassessment Fund 15	Recorders Records Perpetuation
Cash and investments - beginning	\$ 55,982	\$ 40	\$ 10,952	\$ 976,153	\$ 717,951	\$ 82,844
Receipts:						
Taxes	-	-	-	-	378,640	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,323,204	-	-	35,209	-
Charges for services	12,350	1,226,668	12,610	111,000	116	61,460
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	4,310	-	-	4,781	-
Total receipts	<u>12,350</u>	<u>2,554,182</u>	<u>12,610</u>	<u>111,000</u>	<u>418,746</u>	<u>61,460</u>
Disbursements:						
Personal services	-	1,208,342	15,292	-	162,029	2,331
Supplies	-	371,093	-	-	2,473	-
Other services and charges	-	263,988	-	420,344	170,360	-
Capital outlay	-	531,317	-	-	4,883	-
Other disbursements	2,901	50	15	-	-	28,871
Total disbursements	<u>2,901</u>	<u>2,374,790</u>	<u>15,307</u>	<u>420,344</u>	<u>339,745</u>	<u>31,202</u>
Excess (deficiency) of receipts over disbursements	<u>9,449</u>	<u>179,392</u>	<u>(2,697)</u>	<u>(309,344)</u>	<u>79,001</u>	<u>30,258</u>
Cash and investments - ending	<u>\$ 65,431</u>	<u>\$ 179,432</u>	<u>\$ 8,255</u>	<u>\$ 666,809</u>	<u>\$ 796,952</u>	<u>\$ 113,102</u>

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Riverboat Revenue	Sheriff's Pension Trust	Excess Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Surplus Tax Sale
Cash and investments - beginning	\$ 284,008	\$ 8,682	\$ 22,015	\$ 106,144	\$ 1,853	\$ 94,502
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	44,803	6,426	55,368	16,495	51,792	402,630
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	44,803	6,426	55,368	16,495	51,792	402,630
Disbursements:						
Personal services	-	10,000	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	5,989	-	-	-	-	-
Other disbursements	-	-	40,568	-	53,644	174,180
Total disbursements	5,989	10,000	40,568	-	53,644	174,180
Excess (deficiency) of receipts over disbursements	38,814	(3,574)	14,800	16,495	(1,852)	228,450
Cash and investments - ending	\$ 322,822	\$ 5,108	\$ 36,815	\$ 122,639	\$ 1	\$ 322,952

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Local Health Dept Trust Acct	Guardian Ad Lit User	CAPTA Grant - CASA Program	Co Elected Officials Training	Statewide 911 Fund	Heritage Barn Public Safety
Cash and investments - beginning	\$ 155,679	\$ 11,982	\$ 44,036	\$ 4,513	\$ 72,136	\$ 100
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	56,735	-	58,730	-	-	-
Charges for services	46	-	2,020	3,327	290,720	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	71,623	-
Total receipts	56,781	-	60,750	3,327	362,343	-
Disbursements:						
Personal services	42,607	-	775	-	312,281	-
Supplies	13,469	-	-	-	-	-
Other services and charges	5,221	-	-	-	90,866	-
Capital outlay	142	-	-	-	1,606	-
Other disbursements	-	-	3,145	400	-	-
Total disbursements	61,439	-	3,920	400	404,753	-
Excess (deficiency) of receipts over disbursements	(4,658)	-	56,830	2,927	(42,410)	-
Cash and investments - ending	\$ 151,021	\$ 11,982	\$ 100,866	\$ 7,440	\$ 29,726	\$ 100

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LOIT 2016 Spec Dist-Co Share	Administration Fee Prob Users	County User Fees	Drainage Maintenance	K-9 Project	Payroll
Cash and investments - beginning	\$ 40	\$ 19,315	\$ 28,097	\$ 282,377	\$ 873	\$ -
Receipts:						
Taxes	-	-	-	15,614	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	79,302	2,271	117	1,200	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,902	-	20,939
Total receipts	-	79,302	2,271	17,633	1,200	20,939
Disbursements:						
Personal services	-	-	-	-	-	20,939
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	60,750	604	17,397	976	-
Total disbursements	-	60,750	604	17,397	976	20,939
Excess (deficiency) of receipts over disbursements	-	18,552	1,667	236	224	-
Cash and investments - ending	\$ 40	\$ 37,867	\$ 29,764	\$ 282,613	\$ 1,097	\$ -

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Mass Mutual	Federal Taxes	Garnishment	SETTLEMENT	Wheel Tax	SURTAX Fund
Cash and investments - beginning	\$ 31	\$ -	\$ 2	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	16,391,633	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,032,040	-	-
Charges for services	-	-	-	274,804	67,519	465,041
Fines and forfeits	-	-	-	-	-	-
Other receipts	95,440	457,087	11,950	-	-	-
Total receipts	95,440	457,087	11,950	18,698,477	67,519	465,041
Disbursements:						
Personal services	95,440	457,087	11,950	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	18,698,478	67,519	465,041
Total disbursements	95,440	457,087	11,950	18,698,478	67,519	465,041
Excess (deficiency) of receipts over disbursements	-	-	-	(1)	-	-
Cash and investments - ending	\$ 31	\$ -	\$ 2	\$ (1)	\$ -	\$ -

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	CVET Distribution	Financial Institution Tax(FIT)	Local Income Tax - PTR	Fines & Forfeitures	Infraction Judgments	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ -	\$ 6,926	\$ 755	\$ 892	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	60,862	150,695	-	-	-	-
Charges for services	-	-	343,116	2,416	14,234	80
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>60,862</u>	<u>150,695</u>	<u>343,116</u>	<u>2,416</u>	<u>14,234</u>	<u>80</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	60,862	150,695	341,490	1,921	13,181	65
Total disbursements	<u>60,862</u>	<u>150,695</u>	<u>341,490</u>	<u>1,921</u>	<u>13,181</u>	<u>65</u>
Excess (deficiency) of receipts over disbursements	-	-	1,626	495	1,053	15
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,552</u>	<u>\$ 1,250</u>	<u>\$ 1,945</u>	<u>\$ 15</u>

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Special Death Benefit Fee	Sales Disclosure	Coroner's Training-Cont Educ	Interstate Compact Adult Offen	Mortgage Recording Fee - State	Sex Offender Fees
Cash and investments - beginning	\$ 100	\$ 800	\$ 72	\$ -	\$ 115	\$ 770
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,140	5,535	2,009	288	2,073	1,100
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	10	-	-	-	-
Total receipts	1,140	5,545	2,009	288	2,073	1,100
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,130	5,765	1,899	288	1,973	1,815
Total disbursements	1,130	5,765	1,899	288	1,973	1,815
Excess (deficiency) of receipts over disbursements	10	(220)	110	-	100	(715)
Cash and investments - ending	\$ 110	\$ 580	\$ 182	\$ -	\$ 215	\$ 55

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Child Restraint System	Education License Plate	Riverboat Revenue Sharing	LIT Certified Shares	LIT Public Safety	LIT Economic Development
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	3,425,717	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	75	225	102,128	756	856,429	685,143
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>75</u>	<u>225</u>	<u>102,128</u>	<u>3,426,473</u>	<u>856,429</u>	<u>685,143</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	25	225	102,128	3,426,473	856,429	685,143
Total disbursements	<u>25</u>	<u>225</u>	<u>102,128</u>	<u>3,426,473</u>	<u>856,429</u>	<u>685,143</u>
Excess (deficiency) of receipts over disbursements	<u>50</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 50</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, 2020

	Co Gen IV-D Incentive Fund	Prosecutor Title IV-D Incentiv	Clerk IVD Incen After Oct 1999	Treasurer's Trust	County Alcohol & Drug	Pre-Trial Diversion
Cash and investments - beginning	\$ 31,370	\$ 36,324	\$ 72,300	\$ 580,341	\$ 52,092	\$ 25,341
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	11,771	10,117
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,544	8,335	5,544	508,015	-	-
Total receipts	5,544	8,335	5,544	508,015	11,771	10,117
Disbursements:						
Personal services	-	6,393	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	8,294	1,000
Capital outlay	-	-	-	-	-	-
Other disbursements	6,619	-	65	580,341	-	-
Total disbursements	6,619	6,393	65	580,341	8,294	1,000
Excess (deficiency) of receipts over disbursements	(1,075)	1,942	5,479	(72,326)	3,477	9,117
Cash and investments - ending	\$ 30,295	\$ 38,266	\$ 77,779	\$ 508,015	\$ 55,569	\$ 34,458

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Infraction Deferral	Adult Probation Services	Special Death Benefit	Jury Fees	DNA Sample Processing	Chemical Test Fee
Cash and investments - beginning	\$ 15,040	\$ 13,440	\$ 255	\$ 1,993	\$ 16,679	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	34,306	126,185	-	1,982	-	2,238
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>34,306</u>	<u>126,185</u>	<u>-</u>	<u>1,982</u>	<u>-</u>	<u>2,238</u>
Disbursements:						
Personal services	18,480	-	-	-	-	-
Supplies	-	1,106	-	-	-	-
Other services and charges	14,383	19,106	-	324	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	11,321	-	-	-	-
Total disbursements	<u>32,863</u>	<u>31,533</u>	<u>-</u>	<u>324</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,443</u>	<u>94,652</u>	<u>-</u>	<u>1,658</u>	<u>-</u>	<u>2,238</u>
Cash and investments - ending	<u>\$ 16,483</u>	<u>\$ 108,092</u>	<u>\$ 255</u>	<u>\$ 3,651</u>	<u>\$ 16,679</u>	<u>\$ 2,238</u>

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Probation - CTP	Public Defense Admin Fee	Sheriff Continuing Education	Co Share of Sex Offender Fee	Commissioner Sale Fund 2018	SHERIFF'S DIVE TEAM FUND
Cash and investments - beginning	\$ -	\$ 45,435	\$ 6,065	\$ 749	\$ 46	\$ 54
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	4,125	-	577	1,634	8,751	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	4,125	-	577	1,634	8,751	-
Disbursements:						
Personal services	-	-	-	2,322	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	1,085	-	8,696	-
Total disbursements	-	-	1,085	2,322	8,696	-
Excess (deficiency) of receipts over disbursements	4,125	-	(508)	(688)	55	-
Cash and investments - ending	\$ 4,125	\$ 45,435	\$ 5,557	\$ 61	\$ 101	\$ 54

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Marijuana Eradication	Mural Restoration	Every 15 Minutes	County Farm	EMS BLDG DONATION FUND	FW HEALTH DONATION FUND
Cash and investments - beginning	\$ 4,500	\$ 327	\$ 253	\$ 248,249	\$ 1,257	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	36,321	3,700	5,957
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	36,321	3,700	5,957
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	67,595	-	-
Other disbursements	-	-	-	1,109	1,885	778
Total disbursements	-	-	-	68,704	1,885	778
Excess (deficiency) of receipts over disbursements	-	-	-	(32,383)	1,815	5,179
Cash and investments - ending	\$ 4,500	\$ 327	\$ 253	\$ 215,866	\$ 3,072	\$ 5,179

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	COMMUNITY CARES FUND	HEALTH EDUCATION	Co General Maintenance II	Community Correct Local Approp	TMA Fund	Prudential
Cash and investments - beginning	\$ -	\$ 1,198	\$ 148,763	\$ 1,203	\$ 4,245	\$ 27
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	12,673	-	-	-	222,503	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	948	-	-	-
Total receipts	12,673	-	948	-	222,503	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	11,898	-	-	-
Other disbursements	12,673	-	-	560	64,950	-
Total disbursements	12,673	-	11,898	560	64,950	-
Excess (deficiency) of receipts over disbursements	-	-	(10,950)	(560)	157,553	-
Cash and investments - ending	\$ -	\$ 1,198	\$ 137,813	\$ 643	\$ 161,798	\$ 27

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	County Taxes	State Taxes	Grange	Principal	Boston Mutual	Colonial Insurance
Cash and investments - beginning	\$ -	\$ -	\$ 190	\$ 1,024	\$ 1,098	\$ 6,201
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	76	355	131
Fines and forfeits	-	-	-	-	-	-
Other receipts	113,612	183,588	583	32,128	5,221	45,291
Total receipts	<u>113,612</u>	<u>183,588</u>	<u>583</u>	<u>32,204</u>	<u>5,576</u>	<u>45,422</u>
Disbursements:						
Personal services	113,612	183,588	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	583	30,843	5,572	48,607
Total disbursements	<u>113,612</u>	<u>183,588</u>	<u>583</u>	<u>30,843</u>	<u>5,572</u>	<u>48,607</u>
Excess (deficiency) of receipts over disbursements	-	-	-	1,361	4	(3,185)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 190</u>	<u>\$ 2,385</u>	<u>\$ 1,102</u>	<u>\$ 3,016</u>

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	<u>SocSec/Medicare</u>	<u>Vision Insurance</u>	<u>AFLAC</u>	<u>Liberty National</u>	<u>Health Insurance</u>	<u>Child Support</u>
Cash and investments - beginning	\$ -	\$ 212	\$ 630	\$ 253	\$ 30,415	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	4	647	-	1,738,332	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	419,846	2,716	28,362	-	345,392	16,646
Total receipts	419,846	2,720	29,009	-	2,083,724	16,646
Disbursements:						
Personal services	419,846	-	-	-	-	16,646
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,910	29,005	-	1,819,032	-
Total disbursements	419,846	2,910	29,005	-	1,819,032	16,646
Excess (deficiency) of receipts over disbursements	-	(190)	4	-	264,692	-
Cash and investments - ending	\$ -	\$ 22	\$ 634	\$ 253	\$ 295,107	\$ -

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	NGL - National Guardian Life	Sheriff Retirement	Def Comp	Empower Retirement	ONB - Health Insurance Acct	Community Corrections 18-19
Cash and investments - beginning	\$ 159	\$ -	\$ -	\$ -	\$ 62,089	\$ 91,591
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	2,159,052	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	511	12,986	1,988	58,737	-	-
Total receipts	<u>511</u>	<u>12,986</u>	<u>1,988</u>	<u>58,737</u>	<u>2,159,052</u>	<u>-</u>
Disbursements:						
Personal services	-	12,986	1,988	58,737	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	509	-	-	-	2,010,170	35,054
Total disbursements	<u>509</u>	<u>12,986</u>	<u>1,988</u>	<u>58,737</u>	<u>2,010,170</u>	<u>35,054</u>
Excess (deficiency) of receipts over disbursements	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>148,882</u>	<u>(35,054)</u>
Cash and investments - ending	<u>\$ 161</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 210,971</u>	<u>\$ 56,537</u>

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Community Corrections 19-20	CARES Provider Relief Fund	COVID-19 CARES - EMS	IN 4-H PANDEMIC RELIEF GRANT	CARES Safety Awareness Reimbur	Community Crossings Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 271,360
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,091,612	476,173	32,074	1,000	-	498,428
Charges for services	15,347	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>1,106,959</u>	<u>476,173</u>	<u>32,074</u>	<u>1,000</u>	<u>-</u>	<u>498,428</u>
Disbursements:						
Personal services	29,075	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	973,714	476,173	32,074	1,000	53,049	769,787
Total disbursements	<u>1,002,789</u>	<u>476,173</u>	<u>32,074</u>	<u>1,000</u>	<u>53,049</u>	<u>769,787</u>
Excess (deficiency) of receipts over disbursements	<u>104,170</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(53,049)</u>	<u>(271,359)</u>
Cash and investments - ending	<u>\$ 104,170</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (53,049)</u>	<u>\$ 1</u>

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	USDA Grant - EMS Furnishings	WCRC Prob Grant Fund	Comm Correc Prob Grant - Mont	Comm Correc Prob Grant - Parke	Comm Correc Prob Grant - Fount	Justice Partners Grant
Cash and investments - beginning	\$ 522	\$ -	\$ -	\$ -	\$ 39,240	\$ 60,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,411,730	199,623	52,920	67,575	60,000
Charges for services	-	-	-	-	53	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	1,411,730	199,623	52,920	67,628	60,000
Disbursements:						
Personal services	-	-	-	-	41,029	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,411,730	199,623	52,920	23,545	1,719
Total disbursements	-	1,411,730	199,623	52,920	64,574	1,719
Excess (deficiency) of receipts over disbursements	-	-	-	-	3,054	58,281
Cash and investments - ending	\$ 522	\$ -	\$ -	\$ -	\$ 42,294	\$ 118,281

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	JDAI FY21 Grant	National Night Out	PHEP Base Grant	Ebola Grant	COVID-19 TEST SITE	FFY 2016 SHSP de-obligated
Cash and investments - beginning	\$ -	\$ 759	\$ 7,321	\$ 94	\$ -	\$ (13,006)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	6,247	-	31,485	-	100,000	13,006
Charges for services	-	7,175	-	-	1,818	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>6,247</u>	<u>7,175</u>	<u>31,485</u>	<u>-</u>	<u>101,818</u>	<u>13,006</u>
Disbursements:						
Personal services	-	-	28,063	-	16,290	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,921	1,163	224	94	23,162	-
Total disbursements	<u>2,921</u>	<u>1,163</u>	<u>28,287</u>	<u>94</u>	<u>39,452</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,326</u>	<u>6,012</u>	<u>3,198</u>	<u>(94)</u>	<u>62,366</u>	<u>13,006</u>
Cash and investments - ending	<u>\$ 3,326</u>	<u>\$ 6,771</u>	<u>\$ 10,519</u>	<u>\$ -</u>	<u>\$ 62,366</u>	<u>\$ -</u>

FOUNTAIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	IHSFG 2020 Scene Safety 00032	2020 IHSFG FO CO EMS	2019 SHSP Security Program	INCDA/CDBG - FO CO GRANT	COVID-19 RESPONSE PROG GRANT	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,707,626
Receipts:						
Taxes	-	-	-	-	-	26,288,991
Licenses and permits	-	-	-	-	-	11,877
Intergovernmental receipts	3,749	2,437	32,612	119,476	75,000	10,460,423
Charges for services	-	-	-	-	-	15,305,134
Fines and forfeits	-	-	-	-	-	51,249
Other receipts	-	-	-	-	-	3,841,718
Total receipts	<u>3,749</u>	<u>2,437</u>	<u>32,612</u>	<u>119,476</u>	<u>75,000</u>	<u>55,959,392</u>
Disbursements:						
Personal services	-	-	-	-	-	8,661,554
Supplies	-	-	-	-	-	1,811,372
Other services and charges	-	-	-	-	-	4,682,520
Capital outlay	-	-	-	-	-	1,578,336
Other disbursements	3,749	2,437	32,612	87,771	10,092	36,206,297
Total disbursements	<u>3,749</u>	<u>2,437</u>	<u>32,612</u>	<u>87,771</u>	<u>10,092</u>	<u>52,940,079</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,705</u>	<u>64,908</u>	<u>3,019,313</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,705</u>	<u>\$ 64,908</u>	<u>\$ 26,726,939</u>

FOUNTAIN COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 170,821</u>	<u>\$ 53,049</u>

FOUNTAIN COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
DEERE CREDIT INC	JOHN DEERE GRADER	\$ 183,770	7/11/2018	7/11/2021
DEERE CREDIT INC	60 G COMPACT EXCAVATOR	14,947	12/28/2020	12/28/2024
DTI OFFICE SOLUTIONS	KYOCERA TA4052ci - EMA/LEPC	2,340	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 4535I & 351 DN - TREAS	1,640	10/2/2017	10/2/2022
GREAT AMERICA FINANCIAL SERVICES	CANON C5535 - AUDITOR	1,795	9/7/2017	9/7/2022
GREAT AMERICA FINANCIAL SVCS	RELAY 3500 FOLDER INSERTER	2,340	11/18/2019	11/18/2024
JOHN DEERE FINANCIAL	2020 JOHN DEER 772G FT4 MOTOR GRADER	60,580	7/1/2021	7/1/2025
TCF EQUIPMENT FINANCE	NEW ETNYRE CHIPSREADER	70,672	2/23/2021	2/23/2025
TCF EQUIPMENT FINANCE	ENTNYRE CENTENNIAL 3500 GAL DIST ON 2021 FREIGHTLINER 108SD CHASSIS	48,387	2/20/2021	2/2/2025
Total Court Services	Monitoring Equipment	222,654	9/1/2019	9/1/2022
Fountain County Building Corporation	Jail Lease Bond	<u>1,172,000</u>	5/30/2018	1/1/2038
Total governmental activities		<u>1,788,205</u>		
Total of annual lease payments		<u>\$ 1,788,205</u>		

FOUNTAIN COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2020

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.

	Ending Balance
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/>.