

2022 Spring Auditors Conference



Indiana State Board of Accounts

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Total Monies on Deposit Vs. Funds Specific Investments

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Total Monies on Deposit

- Money in the bank not associated with one specific fund
- ➤ No posting the purchase or sale of Investments to the Auditors Ledger
- ➤ No separate fund created
- ➤ Any interest earned should be posted to "Interest Earned" following county's interest policy
- > Reported as cash on the AFR, not as investment

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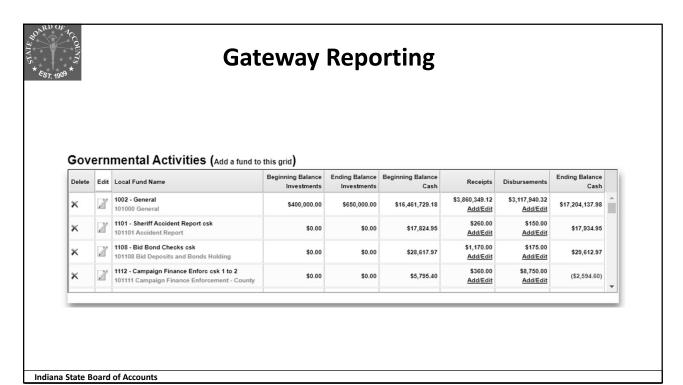


Fund Specific Investments

- ➤ Posting to the Auditors Ledger:
 - Disbursement posted to "Purchase of Investments" when purchased
 - Receipt posted to "Sale of Investments" when matured
 - Any interest earned should be posted to "Interest Earned"
- A separate fund can be created to account for the investment but should be rolled up into the originating fund when reporting on the AFR.

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31, 13-	Supplemental Annual Financia	al Report FORM TO THE OFFICIAL OF THE GOVERNMENT	AL UNIT BY JANU	ARY 20TH.						
	Name of Governmental Unit	Pleasant County				Contact Person:	Jane Simtherson			
	Office Name:	Treasurer				Phone Number:	(555) 867-5309			
	Year:	2021				E-mail Address:	Jsmitherson@pleas	antoo.in.gov_		
	After Settlement Collections MVH (1176) General (1000)	Jane Smitherson	Beg. Investment Balance 100,000.00 400,000.00 I agress with the fin	Ending Investment Balance 125,000,00 650,000,00	Beginning Cash Balance 2,146,897.53	Other Receipts 1,984,057.46 Title:	Other Disbursements 2,146,897.53 Treasurer	Ending Cash Balance 1,984,057.46	New Fund	
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Gateway Reporting

Other Receipts

Receipt Classification	Amount
Sale of Investments	\$400,000.00
Earnings on Investments and Deposits	\$2,160.00
Proceeds from Tax Anticipation Warrants	
Proceeds from Borrowings other than Tax Anticipation Warrants	
Sale of Capital Assets	
Refunds and Reimbursements	
Benefit Plan Contributions	
Donations, Gifts, and Bequests	
Payroll Fund and Clearing Account Receipts	

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Gateway Reporting

Other Disbursements

Disbursement Classification	Amount
Payments To or On Behalf of Beneficiaries	
Payment of Taxes and Other Payroll Withholdings	
Distributions to Other Governmental Entities	
Transfer Out - Transferred To Another Fund	
Interfund Loan - Loaned To Another Fund	
Interfund Loan - Repaid To Another Fund	
Other Disbursements	
Purchase of Investments	\$650,000.00

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Governmental Technical Assistance & Compliance Directors

Lori Rogers & Ricci Hofherr

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