


# Reporting Investments

*2022 Spring Auditors Conference*



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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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## Supplemental AFR

Supplemental Annual Financial Report  
RETURN THE COMPLETED FORM TO THE OFFICIAL OF THE GOVERNMENTAL UNIT BY JANUARY 20TH.

Name of Governmental Unit: <u>Pleasant County</u>	Contact Person: <u>Jane Smitherson</u>
Office Name: <u>Treasurer</u>	Phone Number: <u>(559) 867-5309</u>
Year: <u>2021</u>	E-mail Address: <u>jsmitherson@pleasantco.in.gov</u>

List all accounts/funds managed by this office


Fund Name	Beg. Investment Balance	Ending Investment Balance	Beginning Cash Balance	Other Receipts	Other Disbursements	Ending Cash Balance	New Fund
After Settlement Collections			2,146,897.53	1,984,057.46	2,146,897.53	1,984,057.46	
M/H (1176)	100,000.00	125,000.00					
General (1000)	400,000.00	650,000.00					

Certification: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

Signature of Dept Official: <u>Jane Smitherson</u>	Title: <u>Treasurer</u>
Printed Name of Dept Official: <u>Jane Smitherson</u>	Date Signed: <u>1/5/2022</u>

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## Gateway Reporting

**Governmental Activities (Add a fund to this grid)**

Delete	Edit	Local Fund Name	Beginning Balance Investments	Ending Balance Investments	Beginning Balance Cash	Receipts	Disbursements	Ending Balance Cash
X	📄	1002 - General 101000 General	\$400,000.00	\$650,000.00	\$16,461,729.18	\$3,860,349.12 <a href="#">Add/Edit</a>	\$3,117,940.32 <a href="#">Add/Edit</a>	\$17,204,137.98
X	📄	1101 - Sheriff Accident Report csk 101101 Accident Report	\$0.00	\$0.00	\$17,824.95	\$260.00 <a href="#">Add/Edit</a>	\$150.00 <a href="#">Add/Edit</a>	\$17,934.95
X	📄	1108 - Bid Bond Checks csk 101108 Bid Deposits and Bonds Holding	\$0.00	\$0.00	\$28,617.97	\$1,170.00 <a href="#">Add/Edit</a>	\$175.00 <a href="#">Add/Edit</a>	\$29,612.97
X	📄	1112 - Campaign Finance Enforc csk 1 to 2 101111 Campaign Finance Enforcement - County	\$0.00	\$0.00	\$5,785.40	\$360.00 <a href="#">Add/Edit</a>	\$8,750.00 <a href="#">Add/Edit</a>	(\$2,594.60)

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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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