

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

ANNUAL FINANCIAL REPORT

2009

FAYETTE COUNTY, INDIANA



FILED

09/20/2010

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Mary R. Hiers	01-01-08 to 12-31-10
Treasurer	Debra Shaw Kidd	01-01-09 to 12-31-12
Clerk	Ann Frost	01-01-07 to 12-31-10
Sheriff	William Wayson	01-01-07 to 12-31-10
Recorder	Melinda Sudhoff	01-01-07 to 12-31-10
President of the Board of County Commissioners	Richard Pflum	01-01-09 to 12-31-10
President of the County Council	Duane Risselman	01-01-09 to 12-31-10



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF FAYETTE COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fayette County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements 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 statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2009, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated August 2, 2010, 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subjected to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The County has not presented Management's Discussion and Analysis, Schedules of Funding Progress, or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

August 2, 2010



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF FAYETTE COUNTY, INDIANA

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Fayette County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 2, 2010. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the County's management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

August 2, 2010

FAYETTE COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2009

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>			<u>Net (Disbursement) Receipt and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 7,668,911	\$ 692,978	\$ -	\$ -	\$ (6,975,933)
Public safety	3,748,967	1,222,279	-	-	(2,526,688)
Highways and streets	1,929,058	-	1,086,562	191,747	(650,749)
Health and welfare	1,793,780	109,376	287,316	-	(1,397,088)
Culture and recreation	20,682	13,855	-	-	(6,827)
Principal and interest on indebtedness	64,434	-	-	-	(64,434)
Total governmental activities	15,225,832	2,038,488	1,373,878	191,747	(11,621,719)
Total primary government	\$ 15,225,832	\$ 2,038,488	\$ 1,373,878	\$ 191,747	(11,621,719)
General receipts:					
Property taxes					7,322,128
Income taxes					1,870,580
Intergovernmental					4,285,051
Other local sources					1,089,115
Investment earnings					296,370
Total general receipts					14,863,244
Change in net assets					3,241,525
Net assets - beginning					7,980,780
Net assets - ending					\$ 11,222,305
 <u>Assets</u>					
Cash and investments					\$ 5,238,864
Restricted assets:					
Cash and investments					5,983,441
Total assets					\$ 11,222,305
 <u>Net Assets</u>					
Restricted for:					
General government					\$ 96,417
Public safety					226,430
Highways and streets					1,586,599
Health and welfare					145,906
Debt service					392,593
Capital outlay					3,535,496
Unrestricted					5,238,864
Total net assets					\$ 11,222,305

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

FAYETTE COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2009

	County General	Cumulative Capital Development	Cumulative Bridge	Other Governmental	Totals
Receipts:					
Taxes	\$ 6,599,239	\$ 252,163	\$ 423,556	\$ 2,277,977	\$ 9,552,935
Licenses and permits	15,863	-	-	2,200	18,063
Intergovernmental	859,281	22,304	105,145	4,498,185	5,484,915
Charges for services	1,045,663	-	-	723,328	1,768,991
Fines and forfeits	120,364	-	-	136,604	256,968
Other	414,594	-	-	207,072	621,666
Total receipts	9,055,004	274,467	528,701	7,845,366	17,703,538
Disbursements:					
General government	5,033,573	88,196	-	2,101,515	7,223,284
Public safety	2,361,060	-	-	1,224,165	3,585,225
Highways and streets	-	-	343,100	1,584,892	1,927,992
Health and welfare	97,560	-	-	1,695,533	1,793,093
Culture and recreation	210	-	-	20,472	20,682
Debt service:					
Principal	2,175	60,735	-	1,524	64,434
Capital outlay:					
General government	1,133	-	-	444,494	445,627
Public safety	-	-	-	163,742	163,742
Highways and streets	-	-	-	1,066	1,066
Health and welfare	-	-	-	687	687
Total disbursements	7,495,711	148,931	343,100	7,238,090	15,225,832
Excess of receipts over disbursements	1,559,293	125,536	185,601	607,276	2,477,706
Other financing sources:					
Other receipts	762,777	-	-	1,042	763,819
Total other financing sources	762,777	-	-	1,042	763,819
Excess of receipts and other financing sources over disbursements and other financing uses	2,322,070	125,536	185,601	608,318	3,241,525
Cash and investment fund balance - beginning	59,720	1,431,098	1,415,156	5,074,806	7,980,780
Cash and investment fund balance - ending	\$ 2,381,790	\$ 1,556,634	\$ 1,600,757	\$ 5,683,124	11,222,305
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ 2,381,790	\$ -	\$ -	\$ 2,857,074	\$ 5,238,864
Restricted assets:					
Cash and investments	-	1,556,634	1,600,757	2,826,050	5,983,441
Total cash and investment assets - ending	\$ 2,381,790	\$ 1,556,634	\$ 1,600,757	\$ 5,683,124	\$ 11,222,305
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ 96,417	\$ 96,417
Public safety	-	-	-	226,430	226,430
Highways and streets	-	-	-	1,586,599	1,586,599
Health and welfare	-	-	-	145,906	145,906
Debt service	-	-	-	392,593	392,593
Capital outlay	-	1,556,634	1,600,757	378,105	3,535,496
Unrestricted	2,381,790	-	-	2,857,074	5,238,864
Total cash and investment fund balance - ending	\$ 2,381,790	\$ 1,556,634	\$ 1,600,757	\$ 5,683,124	\$ 11,222,305

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

FAYETTE COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2009

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 68,150	\$ -	
Plan members	<u>23,699</u>	<u>-</u>	
Total contributions	<u>91,849</u>	<u>-</u>	
Investment earnings:			
Interest	8,052	-	
Dividends	<u>210,328</u>	<u>19,515</u>	
Total investment earnings	218,380	19,515	
Less investment disbursements	<u>(294,054)</u>	<u>(19,515)</u>	
Net investment earnings	<u>(75,674)</u>	<u>-</u>	
Total additions	<u>16,175</u>	<u>-</u>	
Cash and investment fund balance - beginning	<u>1,352,897</u>	<u>-</u>	
Cash and investment fund balance - ending	<u>\$ 1,352,897</u>	<u>\$ -</u>	<u>\$ 2,723,629</u>

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

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENTS

I. 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 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 County's financial reporting entity is composed of the following:

Primary Government: Fayette County

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

Related Organizations

The County's officials are also responsible for appointing the voting majority of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The County appoints the voting majority of the Everton Regional Sewer District.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

The General Fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Cumulative Capital Development Fund is used to account for receipts and disbursements of taxes levied under Indiana Code IC 36-9-15.5 for capital project uses.

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The Cumulative Bridge Fund accounts for the collection of taxes and other related fees. The principal uses are for the maintenance, repair, and preservation of County bridges.

Additionally, the County reports the following fund types:

The pension trust funds account for the activity of the County Police Retirement Plan and the County Police Benefit Plan, which accumulate resources for pension benefit payments.

The private purpose trust fund reports a trust arrangement under which principal and income benefit the County school corporation.

Agency funds account for assets held by the County as an agent for employee payroll withholdings and serve as control of accounts for certain cash transactions during the time they are a liability to the County.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment 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. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

2. Cash and Investments

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

3. Property Taxes

Normally, property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. Taxable property is assessed at 100% 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 may become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County on or prior to December 31 of the year collected.

4. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

5. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as a liability in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

6. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

E. Receipts and Disbursements

Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

F. Internal and Interfund Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.
4. Interfund loans – Flow of assets from one fund to another where repayment is expected is reported as interfund loans.

Government-Wide Financial Statements

Interfund activity, if any, is eliminated or reclassified in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund loans and services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

II. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. Prior to November 1, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

B. Cash and Investment Balance Deficits

At December 31, 2009, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines as authorized by state statute:

Fund	2009
Bioterrorism Preparedness	\$ 13,906
H1N1	14,109

Cash and investment deficits arose primarily due to reimbursement grants where expenditures have occurred that have not yet been reimbursed. These deficits will be repaid from future grant reimbursements.

III. Detailed Notes on All Funds

Deposits and Investments

A. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. IC 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The County does not have a deposit policy for custodial credit risk. At December 31, 2009, the County had deposit balances in the amount of \$15,315,007.

The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Investments

As of December 31, 2009, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. Treasuries and Securities	\$ 14,086
U.S. Agencies	571,075
Corporate Bonds	127,023
Mutual Funds	278,731
Total	\$ 990,915

Statutory Authorization for Investments

IC 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the County's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years. The County does not have a formal investment policy for interest rate risk for investments.

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. Treasuries and Securities	\$ -	\$ -	\$ 14,086
U.S. Agencies	571,075	-	-
Corporate Bonds	5,348	12,105	109,570
Mutual Funds	278,731	-	-
Totals	\$ 855,154	\$ 12,105	\$ 123,656

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below. The County does not have a formal investment policy for credit risk for investments.

The Sheriff's Merit Board has not adopted a policy for credit risk.

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	Corporate Bonds
AA	Aa	\$ 21,574
A	A	30,831
BBB	Baa	62,419
BB	Ba	5,457
Unrated	Unrated	6,742
Total		\$ 127,023

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk.

Foreign Currency Risk

The County does not have a formal policy in regards to foreign currency risk.

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk.

IV. Other Information

A. Risk Management

The County is 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.

The risks of 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 are covered by commercial insurance from independent third parties.

Settled claims from risks covered by commercial insurance have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. The report may be obtained by contacting:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$246,884.

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which 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. 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. The contributions made by the County during the period were \$66,646.

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which 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. 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. The contributions made by the County during the period were \$13,354.

FAYETTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009

	Local Road and Street	Cemetery	Sheriff Accident Report	Firearms Training	Health Department	Sheriff LEO	Clerk's Perpetuation
Receipts:							
Taxes	\$ 401,787	\$ 76,269	\$ -	\$ -	\$ 153,998	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	386,864	6,468	-	-	14,023	-	-
Charges for services	-	-	336	9,939	40,053	-	-
Fines and forfeits	-	-	-	-	-	-	7,327
Other	81	10	-	-	63,072	381	-
Total receipts	<u>788,732</u>	<u>82,747</u>	<u>336</u>	<u>9,939</u>	<u>271,146</u>	<u>381</u>	<u>7,327</u>
Disbursements:							
General government	-	44,035	-	-	-	-	2,267
Public safety	-	-	1,026	1,035	-	-	-
Highways and streets	532,567	-	-	-	-	-	-
Health and welfare	-	-	-	-	231,969	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Capital outlay:							
General government	-	8,118	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	<u>532,567</u>	<u>52,153</u>	<u>1,026</u>	<u>1,035</u>	<u>231,969</u>	<u>-</u>	<u>2,267</u>
Excess (deficiency) of receipts over disbursements	<u>256,165</u>	<u>30,594</u>	<u>(690)</u>	<u>8,904</u>	<u>39,177</u>	<u>381</u>	<u>5,060</u>
Other financing sources (uses):							
Other receipts	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	256,165	30,594	(690)	8,904	39,177	381	5,060
Cash and investment fund balance - beginning	<u>624,137</u>	<u>58,408</u>	<u>2,282</u>	<u>9,009</u>	<u>106,729</u>	<u>1,595</u>	<u>11,035</u>
Cash and investment fund balance - ending	<u>\$ 880,302</u>	<u>\$ 89,002</u>	<u>\$ 1,592</u>	<u>\$ 17,913</u>	<u>\$ 145,906</u>	<u>\$ 1,976</u>	<u>\$ 16,095</u>
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ -	\$ 89,002	\$ -	\$ -	\$ -	\$ 1,976	\$ -
Restricted assets:							
Cash and investments	<u>880,302</u>	<u>-</u>	<u>1,592</u>	<u>17,913</u>	<u>145,906</u>	<u>-</u>	<u>16,095</u>
Total cash and investment assets - ending	<u>\$ 880,302</u>	<u>\$ 89,002</u>	<u>\$ 1,592</u>	<u>\$ 17,913</u>	<u>\$ 145,906</u>	<u>\$ 1,976</u>	<u>\$ 16,095</u>
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,095
Public safety	-	-	1,592	17,913	-	-	-
Highways and streets	880,302	-	-	-	-	-	-
Health and welfare	-	-	-	-	145,906	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	89,002	-	-	-	1,976	-
Total cash and investment fund balance - ending	<u>\$ 880,302</u>	<u>\$ 89,002</u>	<u>\$ 1,592</u>	<u>\$ 17,913</u>	<u>\$ 145,906</u>	<u>\$ 1,976</u>	<u>\$ 16,095</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Deferral Fees	Election & Registration	Emergency Telephone	Highway	Prosecuting Attorney Incentive IV-D	Extradition	Juvenile Probation Circuit Court
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	174,896	1,105,319	-	-	-
Charges for services	-	-	155,894	-	-	-	2,500
Fines and forfeits	15,030	-	-	-	-	1,933	-
Other	-	-	34,789	-	-	-	-
Total receipts	15,030	-	365,579	1,105,319	-	1,933	2,500
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	14,785	-	309,680	-	-	-	705
Highways and streets	-	-	-	1,052,325	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	4,188	-	-	-	-	-	-
Highways and streets	-	-	-	1,066	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	18,973	-	309,680	1,053,391	-	-	705
Excess (deficiency) of receipts over disbursements	(3,943)	-	55,899	51,928	-	1,933	1,795
Other financing sources (uses):							
Other receipts	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,943)	-	55,899	51,928	-	1,933	1,795
Cash and investment fund balance - beginning	27,036	463	138,902	648,921	-	21	29,944
Cash and investment fund balance - ending	<u>\$ 23,093</u>	<u>\$ 463</u>	<u>\$ 194,801</u>	<u>\$ 700,849</u>	<u>\$ -</u>	<u>\$ 1,954</u>	<u>\$ 31,739</u>
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ 23,093	\$ 463	\$ -	\$ -	\$ -	\$ 1,954	\$ 31,739
Restricted assets:							
Cash and investments	-	-	194,801	700,849	-	-	-
Total cash and investment assets - ending	<u>\$ 23,093</u>	<u>\$ 463</u>	<u>\$ 194,801</u>	<u>\$ 700,849</u>	<u>\$ -</u>	<u>\$ 1,954</u>	<u>\$ 31,739</u>
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	194,801	-	-	-	-
Highways and streets	-	-	-	700,849	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	23,093	463	-	-	-	1,954	31,739
Total cash and investment fund balance - ending	<u>\$ 23,093</u>	<u>\$ 463</u>	<u>\$ 194,801</u>	<u>\$ 700,849</u>	<u>\$ -</u>	<u>\$ 1,954</u>	<u>\$ 31,739</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Adult Probation Superior	Recorder Perpetuation	User Fees	Covered Bridges	Family and Children	Pretrial Diversion Fees	Transfer Fee Plat Books
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 733,071	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	1,850	208,762	-	-
Charges for services	13,970	29,558	-	-	-	-	3,755
Fines and forfeits	-	-	5,365	-	-	13,580	-
Other	-	-	-	-	-	-	-
Total receipts	<u>13,970</u>	<u>29,558</u>	<u>5,365</u>	<u>1,850</u>	<u>941,833</u>	<u>13,580</u>	<u>3,755</u>
Disbursements:							
General government	-	21,460	2,906	-	-	-	-
Public safety	8,574	-	-	-	-	28,003	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	1,248,815	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	2,841	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	<u>8,574</u>	<u>21,460</u>	<u>2,906</u>	<u>-</u>	<u>1,248,815</u>	<u>30,844</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,396</u>	<u>8,098</u>	<u>2,459</u>	<u>1,850</u>	<u>(306,982)</u>	<u>(17,264)</u>	<u>3,755</u>
Other financing sources (uses):							
Other receipts	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>5,396</u>	<u>8,098</u>	<u>2,459</u>	<u>1,850</u>	<u>(306,982)</u>	<u>(17,264)</u>	<u>3,755</u>
Cash and investment fund balance - beginning	<u>60,610</u>	<u>72,224</u>	<u>45,763</u>	<u>3,598</u>	<u>306,982</u>	<u>29,388</u>	<u>24,006</u>
Cash and investment fund balance - ending	<u>\$ 66,006</u>	<u>\$ 80,322</u>	<u>\$ 48,222</u>	<u>\$ 5,448</u>	<u>\$ -</u>	<u>\$ 12,124</u>	<u>\$ 27,761</u>
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ 66,006	\$ -	\$ 48,222	\$ -	\$ -	\$ -	\$ 27,761
Restricted assets:							
Cash and investments	-	80,322	-	5,448	-	12,124	-
Total cash and investment assets - ending	<u>\$ 66,006</u>	<u>\$ 80,322</u>	<u>\$ 48,222</u>	<u>\$ 5,448</u>	<u>\$ -</u>	<u>\$ 12,124</u>	<u>\$ 27,761</u>
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
General government	\$ -	\$ 80,322	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	12,124	-
Highways and streets	-	-	-	5,448	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	<u>66,006</u>	<u>-</u>	<u>48,222</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,761</u>
Total cash and investment fund balance - ending	<u>\$ 66,006</u>	<u>\$ 80,322</u>	<u>\$ 48,222</u>	<u>\$ 5,448</u>	<u>\$ -</u>	<u>\$ 12,124</u>	<u>\$ 27,761</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Misdemeanant	Clerk's Incentive IV-D	Big Flatrock River Drain	Louise Lewis Drain	Fries-Stewart Drain	Collyer-Wilkinson Drain
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 2,500	\$ 1,354	\$ 169
Licenses and permits	-	-	-	-	-	-
Intergovernmental	18,708	15,765	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	18,708	15,765	-	2,500	1,354	169
Disbursements:						
General government	-	-	-	3,318	1,522	-
Public safety	12,067	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	7,542	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	12,067	7,542	-	3,318	1,522	-
Excess (deficiency) of receipts over disbursements	6,641	8,223	-	(818)	(168)	169
Other financing sources (uses):						
Other receipts	-	-	1,042	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,641	8,223	1,042	(818)	(168)	169
Cash and investment fund balance - beginning	43,251	16,492	-	1,338	723	524
Cash and investment fund balance - ending	<u>\$ 49,892</u>	<u>\$ 24,715</u>	<u>\$ 1,042</u>	<u>\$ 520</u>	<u>\$ 555</u>	<u>\$ 693</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 49,892	\$ 24,715	\$ 1,042	\$ 520	\$ 555	\$ 693
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 49,892</u>	<u>\$ 24,715</u>	<u>\$ 1,042</u>	<u>\$ 520</u>	<u>\$ 555</u>	<u>\$ 693</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	49,892	24,715	1,042	520	555	693
Total cash and investment fund balance - ending	<u>\$ 49,892</u>	<u>\$ 24,715</u>	<u>\$ 1,042</u>	<u>\$ 520</u>	<u>\$ 555</u>	<u>\$ 693</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	HC & ME Culbertson Drain	Rainy Day	Work Release Recreation Community Corrections	Project Income	Hazardous Material	Community Corrections Grant
Receipts:						
Taxes	\$ 639	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	288,672	-	-	-	600,284
Charges for services	-	-	444	245,381	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	3,891	-	-
Total receipts	639	288,672	444	249,272	-	600,284
Disbursements:						
General government	-	-	-	345,088	-	-
Public safety	-	-	-	-	665	676,419
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	87,138	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	-	-	432,226	665	676,419
Excess (deficiency) of receipts over disbursements	639	288,672	444	(182,954)	(665)	(76,135)
Other financing sources (uses):						
Other receipts	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	639	288,672	444	(182,954)	(665)	(76,135)
Cash and investment fund balance - beginning	4,545	91,770	-	563,502	3,337	165,773
Cash and investment fund balance - ending	<u>\$ 5,184</u>	<u>\$ 380,442</u>	<u>\$ 444</u>	<u>\$ 380,548</u>	<u>\$ 2,672</u>	<u>\$ 89,638</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 5,184	\$ 380,442	\$ 444	\$ 380,548	\$ 2,672	\$ 89,638
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 5,184</u>	<u>\$ 380,442</u>	<u>\$ 444</u>	<u>\$ 380,548</u>	<u>\$ 2,672</u>	<u>\$ 89,638</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	5,184	380,442	444	380,548	2,672	89,638
Total cash and investment fund balance - ending	<u>\$ 5,184</u>	<u>\$ 380,442</u>	<u>\$ 444</u>	<u>\$ 380,548</u>	<u>\$ 2,672</u>	<u>\$ 89,638</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Dare Program	Tobacco Settlement	Coroner's Education	Child Restraint	Health Grant	Psychological Residential Treatment Services
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,065
Licenses and permits	-	-	2,200	-	-	-
Intergovernmental	-	-	-	-	33,139	6,931
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	1,300	-	-
Other	-	19,282	-	-	8,107	46,439
Total receipts	-	19,282	2,200	1,300	41,246	110,435
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	3,218	1,650	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	10,849	-	-	37,375	119,813
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	347	-	-	340	-
Total disbursements	-	11,196	3,218	1,650	37,715	119,813
Excess (deficiency) of receipts over disbursements	-	8,086	(1,018)	(350)	3,531	(9,378)
Other financing sources (uses):						
Other receipts	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	8,086	(1,018)	(350)	3,531	(9,378)
Cash and investment fund balance - beginning	5,104	28,206	1,225	400	28,466	9,378
Cash and investment fund balance - ending	<u>\$ 5,104</u>	<u>\$ 36,292</u>	<u>\$ 207</u>	<u>\$ 50</u>	<u>\$ 31,997</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 5,104	\$ 36,292	\$ 207	\$ 50	\$ 31,997	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 5,104</u>	<u>\$ 36,292</u>	<u>\$ 207</u>	<u>\$ 50</u>	<u>\$ 31,997</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	5,104	36,292	207	50	31,997	-
Total cash and investment fund balance - ending	<u>\$ 5,104</u>	<u>\$ 36,292</u>	<u>\$ 207</u>	<u>\$ 50</u>	<u>\$ 31,997</u>	<u>\$ -</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	State Homeland Security	Public Defender	Wireless Emergency Telephone	Prosecuting Attorney Incentive IV-D	James T. Fisher Drain	David Kirkpatrick Drain
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 3,636	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	146,946	-	-	-	-	-
Charges for services	-	-	101,435	28,115	-	-
Fines and forfeits	-	66,063	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	146,946	66,063	101,435	28,115	3,636	-
Disbursements:						
General government	-	-	-	-	2,160	-
Public safety	-	55,561	48,083	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	39,170	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	1,524	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	146,946	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	146,946	55,561	49,607	39,170	2,160	-
Excess (deficiency) of receipts over disbursements	-	10,502	51,828	(11,055)	1,476	-
Other financing sources (uses):						
Other receipts	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	10,502	51,828	(11,055)	1,476	-
Cash and investment fund balance - beginning	-	8,417	197,065	37,346	17,819	457
Cash and investment fund balance - ending	\$ -	\$ 18,919	\$ 248,893	\$ 26,291	\$ 19,295	\$ 457
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ 18,919	\$ 248,893	\$ 26,291	\$ 19,295	\$ 457
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ -	\$ 18,919	\$ 248,893	\$ 26,291	\$ 19,295	\$ 457
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	18,919	248,893	26,291	19,295	457
Total cash and investment fund balance - ending	\$ -	\$ 18,919	\$ 248,893	\$ 26,291	\$ 19,295	\$ 457

FAYETTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	HH Elliot Drain	Springer Drain	George Seeley Drain	Town Of Orange Drain	George Seeley North Drain	Lawless-Smith Drain
Receipts:						
Taxes	\$ -	\$ 743	\$ -	\$ 504	\$ 48	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	743	-	504	48	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	743	-	504	48	-
Other financing sources (uses):						
Other receipts	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	743	-	504	48	-
Cash and investment fund balance - beginning	11	1,459	163	3,553	392	1,123
Cash and investment fund balance - ending	<u>\$ 11</u>	<u>\$ 2,202</u>	<u>\$ 163</u>	<u>\$ 4,057</u>	<u>\$ 440</u>	<u>\$ 1,123</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 11	\$ 2,202	\$ 163	\$ 4,057	\$ 440	\$ 1,123
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 11</u>	<u>\$ 2,202</u>	<u>\$ 163</u>	<u>\$ 4,057</u>	<u>\$ 440</u>	<u>\$ 1,123</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	11	2,202	163	4,057	440	1,123
Total cash and investment fund balance - ending	<u>\$ 11</u>	<u>\$ 2,202</u>	<u>\$ 163</u>	<u>\$ 4,057</u>	<u>\$ 440</u>	<u>\$ 1,123</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Robert Rich Open Drain	Adult Probation Circuit Court	Adult Administration Fees	Sex Offender Fee	Drug/Shocap	Bullet Proof Vest
Receipts:						
Taxes	\$ 641	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	17,308	17,059	1,340	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	641	17,308	17,059	1,340	-	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	7,464	16,886	2,113	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	9,767	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	17,231	16,886	2,113	-	-
Excess (deficiency) of receipts over disbursements	641	77	173	(773)	-	-
Other financing sources (uses):						
Other receipts	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	641	77	173	(773)	-	-
Cash and investment fund balance - beginning	1,394	93,823	9,074	873	3,824	168
Cash and investment fund balance - ending	<u>\$ 2,035</u>	<u>\$ 93,900</u>	<u>\$ 9,247</u>	<u>\$ 100</u>	<u>\$ 3,824</u>	<u>\$ 168</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 2,035	\$ 93,900	\$ 9,247	\$ 100	\$ 3,824	\$ 168
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 2,035</u>	<u>\$ 93,900</u>	<u>\$ 9,247</u>	<u>\$ 100</u>	<u>\$ 3,824</u>	<u>\$ 168</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	2,035	93,900	9,247	100	3,824	168
Total cash and investment fund balance - ending	<u>\$ 2,035</u>	<u>\$ 93,900</u>	<u>\$ 9,247</u>	<u>\$ 100</u>	<u>\$ 3,824</u>	<u>\$ 168</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Build Indiana Orange Water	Health Bioterrorism	Bioterrorism Preparedness	Neighborhood Watch	Dental Health Grant	Terrorism Planning Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	16,763	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	16,763	-	-	-	-
Disbursements:						
General government	100	-	5,505	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	10,341	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	100	-	15,846	-	-	-
Excess (deficiency) of receipts over disbursements	(100)	16,763	(15,846)	-	-	-
Other financing sources (uses):						
Other receipts	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(100)	16,763	(15,846)	-	-	-
Cash and investment fund balance - beginning	38,172	11	1,940	101	93	1,407
Cash and investment fund balance - ending	<u>\$ 38,072</u>	<u>\$ 16,774</u>	<u>\$ (13,906)</u>	<u>\$ 101</u>	<u>\$ 93</u>	<u>\$ 1,407</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 38,072	\$ 16,774	\$ (13,906)	\$ 101	\$ 93	\$ 1,407
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 38,072</u>	<u>\$ 16,774</u>	<u>\$ (13,906)</u>	<u>\$ 101</u>	<u>\$ 93</u>	<u>\$ 1,407</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	38,072	16,774	(13,906)	101	93	1,407
Total cash and investment fund balance - ending	<u>\$ 38,072</u>	<u>\$ 16,774</u>	<u>\$ (13,906)</u>	<u>\$ 101</u>	<u>\$ 93</u>	<u>\$ 1,407</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Holdover Supervisor	Day Reporting Community Correction	EMA-EMPG Grant	Reassessment	Stop Grant	Child Care Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 112,659	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	9,620	8,100	-
Charges for services	-	21,299	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	516	-	-
Total receipts	-	21,299	-	122,795	8,100	-
Disbursements:						
General government	-	28,360	-	131,491	7,589	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	1,817	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	28,360	1,817	131,491	7,589	-
Excess (deficiency) of receipts over disbursements	-	(7,061)	(1,817)	(8,696)	511	-
Other financing sources (uses):						
Other receipts	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(7,061)	(1,817)	(8,696)	511	-
Cash and investment fund balance - beginning	200	7,061	18,551	27,531	12,355	421
Cash and investment fund balance - ending	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 16,734</u>	<u>\$ 18,835</u>	<u>\$ 12,866</u>	<u>\$ 421</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 200	\$ -	\$ 16,734	\$ 18,835	\$ 12,866	\$ 421
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 16,734</u>	<u>\$ 18,835</u>	<u>\$ 12,866</u>	<u>\$ 421</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	200	-	16,734	18,835	12,866	421
Total cash and investment fund balance - ending	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 16,734</u>	<u>\$ 18,835</u>	<u>\$ 12,866</u>	<u>\$ 421</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Probation Drug Coalition Grant	Senior Center Transit Grant	Local Plan & Right To Know	Victim's Assistance	GAL/CASA	Health Vital Records Update
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	146,002	-	66,764	20,480	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	146,002	-	66,764	20,480	-
Disbursements:						
General government	-	146,002	-	67,624	38,951	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	146,002	-	67,624	38,951	-
Excess (deficiency) of receipts over disbursements	-	-	-	(860)	(18,471)	-
Other financing sources (uses):						
Other receipts	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(860)	(18,471)	-
Cash and investment fund balance - beginning	600	-	341	3,440	22,349	3,123
Cash and investment fund balance - ending	<u>600</u>	<u>-</u>	<u>341</u>	<u>2,580</u>	<u>3,878</u>	<u>3,123</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 600	\$ -	\$ 341	\$ 2,580	\$ 3,878	\$ 3,123
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ 341</u>	<u>\$ 2,580</u>	<u>\$ 3,878</u>	<u>\$ 3,123</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	600	-	341	2,580	3,878	3,123
Total cash and investment fund balance - ending	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ 341</u>	<u>\$ 2,580</u>	<u>\$ 3,878</u>	<u>\$ 3,123</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Community Transition Funds	Building Foundation Grant	Toxic Waste Education	Achieva	H1N1	Courtroom Improvement Project
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	24,699	-	175	472,616	39,129	12,455
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	24,699	-	175	472,616	39,129	12,455
Disbursements:						
General government	-	-	-	472,616	41,173	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	12,065	12,455
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	-	-	472,616	53,238	12,455
Excess (deficiency) of receipts over disbursements	24,699	-	175	-	(14,109)	-
Other financing sources (uses):						
Other receipts	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	24,699	-	175	-	(14,109)	-
Cash and investment fund balance - beginning	13,821	59	-	-	-	-
Cash and investment fund balance - ending	<u>\$ 38,520</u>	<u>\$ 59</u>	<u>\$ 175</u>	<u>\$ -</u>	<u>\$ (14,109)</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 38,520	\$ 59	\$ 175	\$ -	\$ (14,109)	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 38,520</u>	<u>\$ 59</u>	<u>\$ 175</u>	<u>\$ -</u>	<u>\$ (14,109)</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	38,520	59	175	-	(14,109)	-
Total cash and investment fund balance - ending	<u>\$ 38,520</u>	<u>\$ 59</u>	<u>\$ 175</u>	<u>\$ -</u>	<u>\$ (14,109)</u>	<u>\$ -</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Southern By-Pass	County Share Economic Development Income Tax	Courthouse Operating	Sheriff Tax Sale	Coroner's Perpetuation	Community Drug Free
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	285,000	380,000	-	-	-
Charges for services	-	-	-	19,200	4,425	-
Fines and forfeits	-	-	-	-	-	21,022
Other	-	-	-	-	-	-
Total receipts	-	285,000	380,000	19,200	4,425	21,022
Disbursements:						
General government	-	115,000	195,297	17,900	5,850	27,507
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	312,560	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	427,560	195,297	17,900	5,850	27,507
Excess (deficiency) of receipts over disbursements	-	(142,560)	184,703	1,300	(1,425)	(6,485)
Other financing sources (uses):						
Other receipts	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(142,560)	184,703	1,300	(1,425)	(6,485)
Cash and investment fund balance - beginning	89,649	366,624	105,672	6,500	12,437	22,678
Cash and investment fund balance - ending	<u>\$ 89,649</u>	<u>\$ 224,064</u>	<u>\$ 290,375</u>	<u>\$ 7,800</u>	<u>\$ 11,012</u>	<u>\$ 16,193</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 89,649	\$ 224,064	\$ 290,375	\$ 7,800	\$ 11,012	\$ 16,193
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 89,649</u>	<u>\$ 224,064</u>	<u>\$ 290,375</u>	<u>\$ 7,800</u>	<u>\$ 11,012</u>	<u>\$ 16,193</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	<u>89,649</u>	<u>224,064</u>	<u>290,375</u>	<u>7,800</u>	<u>11,012</u>	<u>16,193</u>
Total cash and investment fund balance - ending	<u>\$ 89,649</u>	<u>\$ 224,064</u>	<u>\$ 290,375</u>	<u>\$ 7,800</u>	<u>\$ 11,012</u>	<u>\$ 16,193</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Felony	Advocate Users Fees	Probation Substance Testing	Solid Waste Landfill	County Identity Security Protection	County Share Disclosure Fees
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	380	-	8,116	2,783
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	380	-	8,116	2,783
Disbursements:						
General government	-	-	-	-	410	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	-	-	-	410	-
Excess (deficiency) of receipts over disbursements	-	-	380	-	7,706	2,783
Other financing sources (uses):						
Other receipts	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	380	-	7,706	2,783
Cash and investment fund balance - beginning	500	1,385	-	2,329	18,064	6,066
Cash and investment fund balance - ending	<u>500</u>	<u>1,385</u>	<u>380</u>	<u>2,329</u>	<u>25,770</u>	<u>8,849</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 500	\$ 1,385	\$ 380	\$ 2,329	\$ 25,770	\$ 8,849
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 500</u>	<u>\$ 1,385</u>	<u>\$ 380</u>	<u>\$ 2,329</u>	<u>\$ 25,770</u>	<u>\$ 8,849</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	500	1,385	380	2,329	25,770	8,849
Total cash and investment fund balance - ending	<u>\$ 500</u>	<u>\$ 1,385</u>	<u>\$ 380</u>	<u>\$ 2,329</u>	<u>\$ 25,770</u>	<u>\$ 8,849</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Administrative	Interstate Compact Fee	Animal Shelter Donation	CASA Donation	Emergency Management Donation	Convention & Tourism
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	38	-	-	-	-
Fines and forfeits	4,984	-	-	-	-	-
Other	-	-	1,990	200	-	28,314
Total receipts	4,984	38	1,990	200	-	28,314
Disbursements:						
General government	-	150	2,557	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	20,472
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	150	2,557	-	-	20,472
Excess (deficiency) of receipts over disbursements	4,984	(112)	(567)	200	-	7,842
Other financing sources (uses):						
Other receipts	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,984	(112)	(567)	200	-	7,842
Cash and investment fund balance - beginning	69,957	112	7,112	1	790	8,192
Cash and investment fund balance - ending	<u>\$ 74,941</u>	<u>\$ -</u>	<u>\$ 6,545</u>	<u>\$ 201</u>	<u>\$ 790</u>	<u>\$ 16,034</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 74,941	\$ -	\$ 6,545	\$ 201	\$ 790	\$ 16,034
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 74,941</u>	<u>\$ -</u>	<u>\$ 6,545</u>	<u>\$ 201</u>	<u>\$ 790</u>	<u>\$ 16,034</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	74,941	-	6,545	201	790	16,034
Total cash and investment fund balance - ending	<u>\$ 74,941</u>	<u>\$ -</u>	<u>\$ 6,545</u>	<u>\$ 201</u>	<u>\$ 790</u>	<u>\$ 16,034</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Land Acquisitions	Jail Lease Obligation (Courthouse)	Cumulative Building Jail	Cumulative Building Courthouse	General Drain Improvement	Totals
Receipts:						
Taxes	\$ -	\$ 645,227	\$ 43,341	\$ 44,326	\$ -	\$ 2,277,977
Licenses and permits	-	-	-	-	-	2,200
Intergovernmental	-	-	3,834	3,921	-	4,498,185
Charges for services	-	-	-	-	-	723,328
Fines and forfeits	-	-	-	-	-	136,604
Other	-	-	-	-	-	207,072
Total receipts	<u>-</u>	<u>645,227</u>	<u>47,175</u>	<u>48,247</u>	<u>-</u>	<u>7,845,366</u>
Disbursements:						
General government	-	365,000	-	7,984	1,693	2,101,515
Public safety	-	-	36,231	-	-	1,224,165
Highways and streets	-	-	-	-	-	1,584,892
Health and welfare	-	-	-	-	-	1,695,533
Culture and recreation	-	-	-	-	-	20,472
Debt service:						
Principal	-	-	-	-	-	1,524
Capital outlay:						
General government	-	-	-	-	-	444,494
Public safety	-	-	-	-	-	163,742
Highways and streets	-	-	-	-	-	1,066
Health and welfare	-	-	-	-	-	687
Total disbursements	<u>-</u>	<u>365,000</u>	<u>36,231</u>	<u>7,984</u>	<u>1,693</u>	<u>7,238,090</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>280,227</u>	<u>10,944</u>	<u>40,263</u>	<u>(1,693)</u>	<u>607,276</u>
Other financing sources (uses):						
Other receipts	-	-	-	-	-	1,042
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	280,227	10,944	40,263	(1,693)	608,318
Cash and investment fund balance - beginning	<u>222,157</u>	<u>112,366</u>	<u>73,633</u>	<u>245,775</u>	<u>9,183</u>	<u>5,074,806</u>
Cash and investment fund balance - ending	<u>\$ 222,157</u>	<u>\$ 392,593</u>	<u>\$ 84,577</u>	<u>\$ 286,038</u>	<u>\$ 7,490</u>	<u>\$ 5,683,124</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 222,157	\$ -	\$ -	\$ -	\$ -	\$ 2,857,074
Restricted assets:						
Cash and investments	-	392,593	84,577	286,038	7,490	2,826,050
Total cash and investment assets - ending	<u>\$ 222,157</u>	<u>\$ 392,593</u>	<u>\$ 84,577</u>	<u>\$ 286,038</u>	<u>\$ 7,490</u>	<u>\$ 5,683,124</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,417
Public safety	-	-	-	-	-	226,430
Highways and streets	-	-	-	-	-	1,586,599
Health and welfare	-	-	-	-	-	145,906
Debt service	-	392,593	-	-	-	392,593
Capital outlay	-	-	84,577	286,038	7,490	378,105
Unrestricted	<u>222,157</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,857,074</u>
Total cash and investment fund balance - ending	<u>\$ 222,157</u>	<u>\$ 392,593</u>	<u>\$ 84,577</u>	<u>\$ 286,038</u>	<u>\$ 7,490</u>	<u>\$ 5,683,124</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009

	Cities And Towns	Congressional School Interest	Clerk's Trust Accounts	Tax Sale Surplus	State Fair Board	State Forestry	Overweight Vehicles
Additions:							
Agency fund additions	\$ 7,782	\$ 2,026	\$ 3,261,900	\$ 160,691	\$ 3,029	\$ 6,059	\$ -
Deductions:							
Agency fund deductions	<u>7,782</u>	<u>4,159</u>	<u>3,243,351</u>	<u>23,288</u>	<u>3,029</u>	<u>6,059</u>	<u>605</u>
Excess (deficiency) of total additions over total deductions	-	(2,133)	18,549	137,403	-	-	(605)
Cash and investment fund balance - beginning	<u>-</u>	<u>2,133</u>	<u>310,117</u>	<u>28,381</u>	<u>-</u>	<u>-</u>	<u>605</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 328,666</u>	<u>\$ 165,784</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Recorder's Checking Account	Infraction Judgements	Inheritance Tax	Property Tax Replacement	Treasurer	Prisoner Trust	Public Employees' Retirement
Additions:							
Agency fund additions	\$ 97,741	\$ 28,474	\$ 530,928	\$ 111,370	\$ 28,773,984	\$ 16,974	\$ 108,880
Deductions:							
Agency fund deductions	<u>97,341</u>	<u>41,255</u>	<u>308,589</u>	<u>111,370</u>	<u>33,819,270</u>	<u>20,101</u>	<u>109,977</u>
Excess (deficiency) of total additions over total deductions	400	(12,781)	222,339	-	(5,045,286)	(3,127)	(1,097)
Cash and investment fund balance - beginning	<u>7,979</u>	<u>13,623</u>	<u>5,512</u>	<u>-</u>	<u>6,410,154</u>	<u>3,391</u>	<u>29,557</u>
Cash and investment fund balance - ending	<u>\$ 8,379</u>	<u>\$ 842</u>	<u>\$ 227,851</u>	<u>\$ -</u>	<u>\$ 1,364,868</u>	<u>\$ 264</u>	<u>\$ 28,460</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	<u>Federal Withholding</u>	<u>State Withholding</u>	<u>Social Security</u>	<u>Local Option Coit</u>	<u>Natco Credit Union</u>	<u>Special Death</u>	<u>Union Dues</u>
Additions:							
Agency fund additions	\$ 326,958	\$ 144,622	\$ 258,477	\$ 95,244	\$ 122,623	\$ 3,095	\$ 5,354
Deductions:							
Agency fund deductions	<u>326,958</u>	<u>144,622</u>	<u>258,477</u>	<u>95,244</u>	<u>122,623</u>	<u>5,200</u>	<u>5,354</u>
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	(2,105)	-
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,370</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 265</u>	<u>\$ -</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Park City	Education Plate Fees	Tax Sale	Innkeepers Tax	Financial Institution Tax	Police Pension Trust Sheriff
Additions:						
Agency fund additions	\$ 633,566	\$ 450	\$ 205,400	\$ 29,884	\$ 68,143	\$ 1,933
Deductions:						
Agency fund deductions	633,566	450	199,529	28,314	68,143	-
Excess (deficiency) of total additions over total deductions	-	-	5,871	1,570	-	1,933
Cash and investment fund balance - beginning	-	-	-	5,804	-	3,121
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,871</u>	<u>\$ 7,374</u>	<u>\$ -</u>	<u>\$ 5,054</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Medicare	Fayette County Wheel Tax	Fayette County Wheel Surtax	Commercial Vehicle Excise Tax	Riverboat Tax Revenue	Children With Special Needs
Additions:						
Agency fund additions	\$ 60,450	\$ 28,235	\$ 499,404	\$ 71,006	\$ 160,131	\$ 14,768
Deductions:						
Agency fund deductions	60,450	28,235	499,404	70,909	160,131	14,768
Excess (deficiency) of total additions over total deductions	-	-	-	97	-	-
Cash and investment fund balance - beginning	-	-	59,269	-	-	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,269</u>	<u>\$ 97</u>	<u>\$ -</u>	<u>\$ -</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Motor Vehicle Highway	Welfare Trust	Homestead Credit Rebate	Sheriff Retirement	Garnishment	Recorder Mortgage Fees
Additions: Agency fund additions	\$ 421,762	\$ -	\$ 107	\$ 11,850	\$ 52,101	\$ 2,223
Deductions: Agency fund deductions	<u>421,762</u>	<u>4,619</u>	<u>107</u>	<u>11,850</u>	<u>52,101</u>	<u>3,280</u>
Excess (deficiency) of total additions over total deductions	-	(4,619)	-	-	-	(1,057)
Cash and investment fund balance - beginning	<u>-</u>	<u>4,619</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,250</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 193</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	School Pension Debt	Township Tax	Township Fire Fighting	Public Library	General School	School Debt Service
Additions:						
Agency fund additions	\$ 262,861	\$ 229,180	\$ 86,370	\$ 818,361	\$ 2,639,445	\$ 2,071,879
Deductions:						
Agency fund deductions	262,861	229,180	86,370	818,361	2,639,445	2,071,879
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	-
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	<u>School Transportation</u>	<u>Corporation General</u>	<u>Police Pension City</u>	<u>Fire Pension</u>	<u>Cemetery City</u>	<u>Airport City</u>
Additions:						
Agency fund additions	\$ 2,852,854	\$ 8,732,456	\$ 42,989	\$ 150,877	\$ 16,897	\$ 146,528
Deductions:						
Agency fund deductions	<u>2,852,854</u>	<u>8,732,456</u>	<u>42,989</u>	<u>150,877</u>	<u>16,897</u>	<u>146,528</u>
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	-
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Deliquent Sewer	Welfare Indigent	Local Option COIT	School Capital Projects	Assistance To Wards	Special Preschool
Additions:						
Agency fund additions	\$ 26,610	\$ 87,095	\$ 3,465,406	\$ 3,777,712	\$ 7,574	\$ 9,467
Deductions:						
Agency fund deductions	26,610	87,095	3,465,406	3,777,712	7,574	9,467
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	-
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Library Capital Projects	Welfare Allocation	Cumulative Capital Development	Excess Levy #2 Welfare	Inventory Homestead Credit	Bus Replacement
Additions: Agency fund additions	\$ 122,224	\$ 360,704	\$ 87,609	\$ 259,019	\$ 460,343	\$ 450,246
Deductions: Agency fund deductions	<u>122,224</u>	<u>360,704</u>	<u>87,609</u>	<u>259,019</u>	<u>423,855</u>	<u>450,246</u>
Excess (deficiency) of total additions over total deductions	-	-	-	-	36,488	-
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(30,251)</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,237</u>	<u>\$ -</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Local Option Income Tax	School Allocation	Poor Relief Tax Distribution	Hea 1001-2008 State Homestead	Vision Care	American Assurance
Additions:						
Agency fund additions	\$ 3,632,728	\$ 204,667	\$ 75,687	\$ 339,879	\$ 14,254	\$ 18,588
Deductions:						
Agency fund deductions	5,335,642	204,667	75,687	772,755	14,245	17,241
Excess (deficiency) of total additions over total deductions	(1,702,914)	-	-	(432,876)	9	1,347
Cash and investment fund balance - beginning	1,775,210	-	-	647,133	9	-
Cash and investment fund balance - ending	<u>\$ 72,296</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 214,257</u>	<u>\$ 18</u>	<u>\$ 1,347</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Christmas Club	Boston Life Insurance	Deferred Compensation	Dental Insurance	Nippon Health Insurance	Township Liens
Additions:						
Agency fund additions	\$ 89,875	\$ 20,719	\$ 16,450	\$ 42,100	\$ 224,967	\$ 6,400
Deductions:						
Agency fund deductions	89,875	20,719	16,450	42,100	224,400	-
Excess (deficiency) of total additions over total deductions	-	-	-	-	567	6,400
Cash and investment fund balance - beginning	-	-	-	-	18,072	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,639</u>	<u>\$ 6,400</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	City Weed Lien	Homestead Distribution Homestead Credit	Excess Tax	County Facilities Revenue	Voluntary Wage Assignment	Fines and Forfeitures
Additions:						
Agency fund additions	\$ 30,688	\$ 4,243	\$ 73,725	\$ 973,317	\$ 18,923	\$ 2,308
Deductions:						
Agency fund deductions	30,688	4,243	93,058	916,768	18,923	4,808
Excess (deficiency) of total additions over total deductions	-	-	(19,333)	56,549	-	(2,500)
Cash and investment fund balance - beginning	-	-	142,478	-	-	2,500
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 123,145</u>	<u>\$ 56,549</u>	<u>\$ -</u>	<u>\$ -</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Disclosure Fees	Prosecutor Bad Check	Probation User Fees Checking	Sheriff's Commissary	Sheriff's Cash Book	Totals
Additions:						
Agency fund additions	\$ 2,700	\$ 2,418	\$ 55,147	\$ 56,527	\$ 410,463	\$ 69,809,103
Deductions:						
Agency fund deductions	3,890	2,665	50,875	52,383	410,463	76,543,035
Excess (deficiency) of total additions over total deductions	(1,190)	(247)	4,272	4,144	-	(6,733,932)
Cash and investment fund balance - beginning	1,640	248	3,464	9,173	-	9,457,561
Cash and investment fund balance - ending	<u>\$ 450</u>	<u>\$ 1</u>	<u>\$ 7,736</u>	<u>\$ 13,317</u>	<u>\$ -</u>	<u>\$ 2,723,629</u>

FAYETTE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 For The Year Ended December 31, 2009

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.

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 626,392
Infrastructure	12,032,195
Buildings	6,165,456
Machinery and equipment	<u>5,441,446</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 24,265,489</u>

FAYETTE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2009

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Courthouse renovations	<u>\$ 8,505,000</u>	<u>\$ 677,000</u>

FAYETTE COUNTY
OTHER REPORTS

The annual report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Auditor
County Treasurer

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF FAYETTE COUNTY, INDIANA

Compliance

We have audited the compliance of Fayette County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2009. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies or material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

August 2, 2010

FAYETTE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009

Federal Grantor Agency/Pass-Through Entity Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Rural Affairs Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	CF-08-122	\$ <u>472,616</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	08VA031	<u>67,624</u>
Violence Against Women Formula Grants	16.588	08ST018	<u>7,589</u>
Total for federal grantor agency			<u>75,213</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Formula Grant for Other than Urbanized Areas	20.509		<u>138,373</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness Public Health Preparedness & Response for H1N1	93.069	1H75TP000339-01	<u>31,023</u>
Pass-Through Indiana Department of Health Center for Disease Control and Prevention Investigations and Technical Assistance	93.283	BPRS 120-3 08-09	<u>15,846</u>
Pass-Through Indiana Department of Child Services ARRA - Child Support Enforcement	93.563		<u>9,987</u>
Child Support Enforcement County Clerk Incentive			14,034
County Prosecutor Incentive			19,859
General Fund			<u>134,613</u>
Total for Non-ARRA Child Support Enforcement			<u>168,506</u>
Total for program			<u>178,493</u>
Total for federal grantor agency			<u>225,362</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042		<u>18,306</u>
Law Enforcement Terrorism Prevention Program	97.074		<u>9,672</u>
Total for federal grantor agency			<u>27,978</u>
Total federal awards expended			<u>\$ <u>939,542</u></u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

FAYETTE COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Fayette County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

FAYETTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
14.228	Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii

Dollar threshold used to distinguish between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

FAYETTE COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

FAYETTE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 2, 2010, with Mary R. Hiers, Auditor; Richard Pflum, President of the Board of County Commissioners; Duane Risselman, President of the County Council; and Ronald E. Cox, Vice President of the County Council. Our audit disclosed no material items that warrant comment at this time.