

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
FAYETTE COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
07/31/2012

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Debra Shaw Kidd	01-01-11 to 12-31-14
Treasurer	Mary R. Hiers	01-01-11 to 12-31-14
Clerk	Melinda Sudhoff	01-01-11 to 12-31-14
Sheriff	William Wayson	01-01-11 to 12-31-14
Recorder	Ann Frost	01-01-11 to 12-31-14
President of the Board of County Commissioners	Richard Pflum, Jr.	01-01-11 to 12-31-12
President of the County Council	Ronald Cox	01-01-11 to 12-31-12



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

TO: THE OFFICIALS OF FAYETTE COUNTY, INDIANA

We have audited the accompanying financial statement of Fayette County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated June 5, 2012, 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.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. 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 financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Included in the financial statement is 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 Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject 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 financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, others within the entity, 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

June 5, 2012



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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 statement of Fayette County (County), for the year ended December 31, 2011, and have issued our report thereon dated June 5, 2012. 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 opinion on the financial statement, 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 deficiency in internal control 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 and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be 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 statement is 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, Board of County Commissioners, others within the entity, 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

June 5, 2012

FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

FAYETTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
COUNTY GENERAL	\$ 2,624,555	\$ 6,844,645	\$ 7,393,288	\$ 2,075,912
HIGHWAY DEPT	675,999	1,104,882	1,306,146	474,735
LOCAL ROAD AND STREETS FUND	885,175	635,038	506,665	1,013,548
SHERIFF ACCIDENT REPORT	1,682	340	1,445	577
FIREARMS TRAINING FUND	10,783	6,780	3,378	14,185
HEALTH DEPT	112,072	179,737	252,782	39,027
CLERK'S PERPETUATION	11,068	8,068	534	18,602
DEFERRAL FEES	7,934	23,371	14,729	16,576
EMERGENCY TELEPHONE FUND	217,636	328,945	329,580	217,001
COMMUNITY DRUG FREE FUND	23,777	17,877	21,154	20,500
PROS ATTY INCENTIVE IV-D	24,056	40,808	23,460	41,404
EXTRADITION	947	-	-	947
ADULT ADMINISTRATION FEES	4,828	16,433	15,217	6,044
RECORDER PERPETUATION	95,781	28,522	7,204	117,099
USERS FEES FUND	49,606	5,714	1,034	54,286
COVERED BRIDGES	7,298	1,850	-	9,148
HEALTH GRANT	39,734	33,139	31,153	41,720
PRETRIAL DIVERSION FEES	20,099	23,002	25,649	17,452
TRANSFER FEE PLAT BOOKS	31,101	2,955	-	34,056
MISDEMEANANT FUND	68,599	18,707	45,392	41,914
CLERK'S INCENTIVE IV-D	27,831	27,124	923	54,032
SHERIFF COMMISSARY ACCOUNT	22,003	132,648	121,014	33,637
CORNERS PERPETUATION	10,391	4,330	5,522	9,199
RAINY DAY FUND	170,392	3,483	170,000	3,875
COUNTY SHARE DISCLOSURE FEES	1,116	2,213	1,100	2,229
COMMUNITY CORRECTION GRANT	132,285	473,182	461,558	143,909
TOBACCO SETTLEMENT TRUST ACCT	39,163	18,643	16,876	40,930
EXCESS LEVY CO GEN	22,513	-	22,513	-
SHERIFF TAX SALE FUND	3,500	9,900	9,400	4,000
CO IDENT SECURITY PROTECTION	33,211	5,207	13,862	24,556
WIRELESS EMERGENCY TELEPHONE	292,442	98,081	267,370	123,153
COUNTY SEX OFFENDER FEES	2,803	1,301	-	4,104
CO SHARE ECON DEV INC TAX	345,408	367,723	551,723	161,408
COMMUNITY TRANSITION FUNDS	41,698	28,940	5	70,633
GAL/CASA	10,646	20,939	9,241	22,344
REASSESSMENT	77,189	-	46,034	31,155
2015 REASSESSMENT FUND	-	170,121	-	170,121
RECORDER CASHBOOK	7,441	1,533	8,926	48
ELECTED OFFICIALS TRAINING	-	970	-	970
CUMULATIVE CAPITAL DEVELOPMENT	1,494,826	223,904	596,846	1,121,884
CUMULATIVE BRIDGE FUND	1,406,943	278,877	301,052	1,384,768
CUMULATIVE BLDG JAIL	82,044	27,419	10,388	99,075
CUMULATIVE BLDG COURT HOUSE	184,638	28,042	13,835	198,845
CO FACILITIES REVENUE FUND	1,460	723,023	723,000	1,483
POLICE PENSION TRUST SHERIFF	6,049	-	-	6,049
CORONERS EDUCATION FUND	210	2,168	2,100	278
CLERK TRUST ACCOUNT	250,948	2,115,842	2,048,145	318,645
TAX SALE SURPLUS	42,330	121,610	89,603	74,337
TAX SALE	3,700	109,344	106,051	6,993
EXCESS TAX (SURPLUS)	121,867	12,830	18,049	116,648
DISCLOSURE FEES	330	2,165	2,325	170
DELINQUENT SEWER	539	46,120	3,036	43,623
SHERIFF CASH BOOK	-	664,224	664,224	-
INFRACTION JUDGEMENTS	2,601	32,288	34,889	-
INHERITANCE TAX	266,494	730,822	809,294	188,022
SHERIFF PRISONER TRUST FUND	25,437	140,498	152,642	13,293
SPECIAL DEATH FUND	360	3,325	3,400	285
EDUCATION PLATE FEE DIST	-	525	525	-
INNKEEPERS TAX	6,906	30,023	30,395	6,534
FINANCIAL INSTITUTION TAX	-	62,151	62,151	-
CITIES AND TOWNS	-	7,655	7,655	-
SHERIFF'S PENSION TRUST	1,458,666	161,633	106,251	1,514,048

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

FAYETTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
FAYETTE CO WHEEL TAX	-	40,022	39,702	320
FAYETTE CO WHEEL SURTAX	59,269	540,911	540,911	59,269
LOCAL OPTION (COIT)	-	2,861,016	2,861,016	-
RECORDER MORTGAGE FEES	210	1,859	1,906	163
CHILD RESTRAINT FEE	100	1,525	1,625	-
INTERSTATE COMPACT FEES	-	263	263	-
COMMERCIAL VEHICLE EXCISE TAX	-	72,247	72,247	-
RIVERBOAT TAX REVENUE	-	160,131	160,131	-
HEA 1001-2008 ST HMSTD CR FUND	1,688	685	-	2,373
LOIT-LOCAL OPTION INCOME TAX	180,227	2,917,566	2,969,522	128,271
PROSECUTOR BAD CHECK FUND ACCT.	-	4,392	4,227	165
INVENTORY HOMESTEAD CREDIT	9,229	349,060	347,194	11,095
STATE SEX OFFENDER FEES	12	145	141	16
TREASURER AFTER SETTLEMENT COLLECTIONS	920,927	904,540	922,283	903,184
CLERK ISETS ACCOUNT	1,835	710,724	709,322	3,237
PROBATION OFFICE USER FEES ACCOUNT	3,805	54,870	54,870	3,805
TREASURER CHANGE FUND	750	-	-	750
DRUG/SHOCAP	3,824	-	-	3,824
BULLET PROOF VEST FUND	168	-	-	168
BUILD IND ORANGE WATER	38,072	-	150	37,922
HEALTH BIOTERRORISM	12	-	-	12
BIOTERRORISM PREPAREDNESS	2,856	9,470	9,465	2,861
NEIGHBORHOOD WATCH	101	-	-	101
DENTAL HEALTH GRANT	93	-	-	93
TERRORISM PLANNING GRANT	1,407	-	-	1,407
HOLDOVER SUPERVISOR	200	-	-	200
EMA - EMPQ GRANT	16,733	-	942	15,791
HAZARDOUS MATERIAL	1,129	-	1,129	-
STOP GRANT #98-ST-010	1,670	18,500	19,915	255
CHILD CARE GRANT	421	-	-	421
PROB DRUG COALITION GRANT	600	-	-	600
SENIOR CTR TRANS GRANT	-	242,314	242,314	-
DARE PROGRAM	5,104	-	-	5,104
LOCAL PLAN & RIGHT TO KNOW	341	-	-	341
PROJECT INCOME GRANT	281,326	194,229	211,668	263,887
VICTIM'S ASSISTANCE	20,134	64,261	74,729	9,666
STATE HOMELAND SECURITY	-	11,548	11,548	-
HEALTH VITAL RECORDS UPDATE	3,123	-	-	3,123
BLDG FOUNDATION GRANT	59	-	-	59
TOXIC WASTE EDUCATION	175	-	-	175
H1N1	-	21,258	21,157	101
WRK RELS/RECREATION/COMMISSARY	7,418	12,195	5,732	13,881
PURDUE HEALTH ASSESSMENT	658	-	658	-
HEALTH DEPT GENERATOR	7,411	-	7,411	-
ENERGY GRANT	60,045	39,955	100,000	-
PROBATION JUVENILE DRUG GRANT	-	1,240	1,125	115
EMP-EMERG MGT PERFORMANCE GRT	-	3,486	3,486	-
COMPREHENSIVE PLAN GRANT	-	45,000	45,000	-
SR CTR ARRA TRANSPORTATION	-	1,280	1,280	-
TITLE IV-D ARRA FUND	3,352	-	-	3,352
TITLE IV-D INCENTIVE FUND	-	27,124	-	27,124
SOUTHERN BY-PASS	89,649	-	-	89,649
WELFARE TRUST	6	-	-	6
TOWNSHIP LIENS	6,400	258	6,658	-
BIG FLATROCK RIVER DRAIN	-	1,055	1,055	-
GENERAL DRAIN IMPROVEMENT	7,490	-	-	7,490
LAND ACQUISITIONS	222,157	-	5,000	217,157
CITY WEED LIEN	-	17,523	17,523	-
LOUISE LEWIS DRAIN	1,175	846	-	2,021
FRIES-STEWART DRAIN	1,296	1,114	-	2,410
COLLYER-WILKINSON DRAIN	-	2,005	2,005	-
HC & ME CULBERTSON DRAIN	5,678	-	362	5,316
JAMES T FISHER DRAIN	20,508	12	-	20,520

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

FAYETTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
SAMUEL KIRKPATRICK DRAIN	-	480	480	-
SPRINGER DRAIN	2,651	522	297	2,876
TOWN OF ORANGE DRAIN	4,451	65	-	4,516
ROBERT RICH OPEN DRAIN	-	493	493	-
CEMETERY	69,034	33,027	52,788	49,273
COURTHOUSE OPERATING FUNDS	187,865	230,000	123,358	294,507
REVOLVING FUND	-	500,000	500,000	-
ELECTION & REGISTRATION	463	-	-	463
FINES & FORFEITURES	500	903	1,402	1
ADULT PROB. SUPERIOR	67,647	18,369	12,704	73,312
FELONY FUND	501	-	-	501
SHERIFF LEO FUND	2,252	138	-	2,390
JUV PROB CIRCUIT COURT	33,978	2,380	7,118	29,240
ADULT PROB CIRCUIT COURT	87,152	17,960	25,508	79,604
ADVOCATE USERS FEES	1,385	-	-	1,385
PROBATION SUBSTANCE TESTING	720	2,265	304	2,681
SOLID WASTE LANDFILL	2,329	-	-	2,329
PUBLIC DEFENDERS FUND	18,967	10,842	22,259	7,550
IV-D PRIVATE COLLECTIONS	-	295	253	42
CO OFFENDER TRANSPORTATION	20,895	1,425	1,136	21,184
CLERK ARRA FUND	9,086	-	-	9,086
SCHOOL PENSION DEBT	-	196,074	196,074	-
STATE FAIR BOARD	-	12	12	-
STATE FORESTRY	-	24	24	-
TOWNSHIP TAX	-	60,716	60,716	-
TOWNSHIP FIRE FIGHTING	-	70,075	70,075	-
PUBLIC LIBRARY	-	677,097	677,097	-
SCHOOL DEBT SERVICES	-	1,773,940	1,773,940	-
SCHOOL TRANSPORTATION	-	2,023,826	2,023,826	-
CORPORATION GENERAL	-	5,204,828	5,204,828	-
MOTOR VEHICLE HIGHWAY ST	-	391,699	391,699	-
PARK CITY	-	548,378	548,378	-
CEMETERY CITY	-	7,690	7,690	-
AIRPORT CITY	-	93,960	93,960	-
CITY DEMOLITION LIENS	-	5,371	5,371	-
ADMINISTRATIVE FEES	76,266	2,561	-	78,827
WELFARE INDIGENT FUND	-	342	342	-
COURTHOUSE LEASE-DEBT SERVICE	347,861	348,342	517,000	179,203
SCHOOL CAPITAL PROJECT	-	2,782,142	2,782,142	-
ASSISTANCE TO WARDS	-	30	30	-
CHILDREN WITH SPECIAL NEEDS	-	58	58	-
WELFARE ALLOCATION FUND	-	164,812	164,812	-
CUMULATIVE CAPITAL DEV (CITY)	-	39,891	39,891	-
BUS REPLACEMENT	-	535,027	535,027	-
SCHOOL ALLOCATION FUND	-	475,185	475,185	-
POOR RELIEF TAX DIST	-	95,002	95,002	-
CEMETERY DONATIONS	304	100	-	404
ANIMAL SHELTER DONATIONS	10,017	2,734	7,398	5,353
CASA DONATIONS	1	-	-	1
EMERGENCY MANAGEMENT DONATIONS	321	5,530	219	5,632
FEDERAL WITHHOLDING	-	436,766	436,766	-
STATE WITHHOLDING	-	154,063	154,063	-
SOCIAL SECURITY	-	183,478	183,478	-
VISION CARE INC	17	15,114	15,112	19
AMERICAN ASSURANCE	48	19,203	19,251	-
PUBLIC EMPLOYEES RETIREMENT	30,476	112,166	116,773	25,869
SHERIFF RETIREMENT	-	12,505	12,505	-
NATCO CREDIT UNION	-	166,262	166,262	-
CHRISTMAS CLUB	-	89,030	89,030	-

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

FAYETTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
COIT PAYROLL	-	99,929	99,929	-
GARNISHMENT	-	50,834	50,834	-
MEDICARE TAX	-	63,343	63,343	-
UNION DUES	-	5,718	5,718	-
VOLUNTARY WAGE ASSIGN	-	19,086	19,086	-
BOSTON LIFE INSURANCE	-	29,946	29,946	-
DEFERRED COMPENSATION	-	9,405	9,405	-
DENTAL INSURANCE	27	54,932	54,959	-
NIPPON HEALTH INS	21,403	265,614	264,236	22,781
Totals	<u>\$ 14,494,570</u>	<u>\$ 43,658,272</u>	<u>\$ 45,155,997</u>	<u>\$ 12,996,845</u>

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

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts may include the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state,

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the state.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, dog pound fees, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

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

Penalties which include fees received for late payments.

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; and fiduciary receipts.

E. Disbursements

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

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

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, and transfers out that are authorized by statute, ordinance, resolution, or court order.

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is 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 this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) 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 members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS 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. That report may be obtained by contacting:

Indiana Public Retirement System
1 North Capital Street, suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers.

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

C. *County Police Benefit Plan*

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. 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.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The supplementary information presented was approved by management of the County. It is presented as intended by the County.

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	COUNTY GENERAL	HIGHWAY DEPT	LOCAL ROAD AND STREETS FUND	SHERIFF ACCIDENT REPORT	FIREARMS TRAINING FUND	HEALTH DEPT	CLERK'S PERPETUATION
Cash and investments - beginning	\$ 2,624,555	\$ 675,999	\$ 885,175	\$ 1,682	\$ 10,783	\$ 112,072	\$ 11,068
Receipts:							
Taxes	5,132,031	-	441,942	-	-	72,796	-
Licenses and permits	24,065	-	-	-	-	8,198	-
Intergovernmental	583,194	1,093,288	192,885	-	-	6,930	-
Charges for services	672,051	-	-	340	6,780	91,813	-
Fines and forfeits	106,687	-	-	-	-	-	8,068
Other receipts	326,617	11,594	211	-	-	-	-
Total receipts	<u>6,844,645</u>	<u>1,104,882</u>	<u>635,038</u>	<u>340</u>	<u>6,780</u>	<u>179,737</u>	<u>8,068</u>
Disbursements:							
Personal services	4,907,688	836,688	-	-	-	196,468	534
Supplies	489,312	272,381	506,665	-	-	49,745	-
Other services and charges	1,569,898	137,773	-	-	-	6,569	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	12,546	59,304	-	-	-	-	-
Other disbursements	413,844	-	-	1,445	3,378	-	-
Total disbursements	<u>7,393,288</u>	<u>1,306,146</u>	<u>506,665</u>	<u>1,445</u>	<u>3,378</u>	<u>252,782</u>	<u>534</u>
Excess (deficiency) of receipts over disbursements	<u>(548,643)</u>	<u>(201,264)</u>	<u>128,373</u>	<u>(1,105)</u>	<u>3,402</u>	<u>(73,045)</u>	<u>7,534</u>
Cash and investments - ending	<u>\$ 2,075,912</u>	<u>\$ 474,735</u>	<u>\$ 1,013,548</u>	<u>\$ 577</u>	<u>\$ 14,185</u>	<u>\$ 39,027</u>	<u>\$ 18,602</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	DEFERRAL FEES	EMERGENCY TELEPHONE FUND	COMMUNITY DRUG FREE FUND	PROS ATTY INCENTIVE IV-D	EXTRADITION	ADULT ADMINISTRATION FEES	RECORDER PERPETUATION
Cash and investments - beginning	\$ 7,934	\$ 217,636	\$ 23,777	\$ 24,056	\$ 947	\$ 4,828	\$ 95,781
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	40,808	-	-	-
Charges for services	-	153,864	-	-	-	-	28,522
Fines and forfeits	23,371	-	17,277	-	-	16,433	-
Other receipts	-	175,081	600	-	-	-	-
Total receipts	<u>23,371</u>	<u>328,945</u>	<u>17,877</u>	<u>40,808</u>	<u>-</u>	<u>16,433</u>	<u>28,522</u>
Disbursements:							
Personal services	-	302,626	-	-	-	-	-
Supplies	-	4,182	-	-	-	-	-
Other services and charges	992	22,772	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	637	-	-	-	-	-	-
Other disbursements	13,100	-	21,154	23,460	-	15,217	7,204
Total disbursements	<u>14,729</u>	<u>329,580</u>	<u>21,154</u>	<u>23,460</u>	<u>-</u>	<u>15,217</u>	<u>7,204</u>
Excess (deficiency) of receipts over disbursements	<u>8,642</u>	<u>(635)</u>	<u>(3,277)</u>	<u>17,348</u>	<u>-</u>	<u>1,216</u>	<u>21,318</u>
Cash and investments - ending	<u>\$ 16,576</u>	<u>\$ 217,001</u>	<u>\$ 20,500</u>	<u>\$ 41,404</u>	<u>\$ 947</u>	<u>\$ 6,044</u>	<u>\$ 117,099</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	USERS FEES FUND	COVERED BRIDGES	HEALTH GRANT	PRETRIAL DIVERSION FEES	TRANSFER FEE PLAT BOOKS	MISDEMEANANT FUND	CLERK'S INCENTIVE IV-D
Cash and investments - beginning	\$ 49,606	\$ 7,298	\$ 39,734	\$ 20,099	\$ 31,101	\$ 68,599	\$ 27,831
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	1,850	33,139	-	-	18,707	27,124
Charges for services	-	-	-	-	2,955	-	-
Fines and forfeits	5,714	-	-	23,002	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>5,714</u>	<u>1,850</u>	<u>33,139</u>	<u>23,002</u>	<u>2,955</u>	<u>18,707</u>	<u>27,124</u>
Disbursements:							
Personal services	-	-	29,867	-	-	-	-
Supplies	-	-	1,286	-	-	-	-
Other services and charges	-	-	-	8,425	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	2,324	-	6,241	-
Other disbursements	1,034	-	-	14,900	-	39,151	923
Total disbursements	<u>1,034</u>	<u>-</u>	<u>31,153</u>	<u>25,649</u>	<u>-</u>	<u>45,392</u>	<u>923</u>
Excess (deficiency) of receipts over disbursements	<u>4,680</u>	<u>1,850</u>	<u>1,986</u>	<u>(2,647)</u>	<u>2,955</u>	<u>(26,685)</u>	<u>26,201</u>
Cash and investments - ending	<u>\$ 54,286</u>	<u>\$ 9,148</u>	<u>\$ 41,720</u>	<u>\$ 17,452</u>	<u>\$ 34,056</u>	<u>\$ 41,914</u>	<u>\$ 54,032</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	SHERIFF COMMISSARY ACCOUNT	CORNERS PERPETUATION	RAINY DAY FUND	COUNTY SHARE DISCLOSURE FEES	COMMUNITY CORRECTION GRANT	TOBACCO SETTLEMENT TRUST ACCT	EXCESS LEVY CO GEN
Cash and investments - beginning	\$ 22,003	\$ 10,391	\$ 170,392	\$ 1,116	\$ 132,285	\$ 39,163	\$ 22,513
Receipts:							
Taxes	-	-	3,483	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	472,342	18,643	-
Charges for services	132,648	4,330	-	2,213	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	840	-	-
Total receipts	<u>132,648</u>	<u>4,330</u>	<u>3,483</u>	<u>2,213</u>	<u>473,182</u>	<u>18,643</u>	<u>-</u>
Disbursements:							
Personal services	-	3,390	-	-	367,868	-	-
Supplies	-	-	-	-	16,179	7,645	-
Other services and charges	-	2,132	-	1,100	76,801	881	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	8,350	-
Other disbursements	121,014	-	170,000	-	710	-	22,513
Total disbursements	<u>121,014</u>	<u>5,522</u>	<u>170,000</u>	<u>1,100</u>	<u>461,558</u>	<u>16,876</u>	<u>22,513</u>
Excess (deficiency) of receipts over disbursements	<u>11,634</u>	<u>(1,192)</u>	<u>(166,517)</u>	<u>1,113</u>	<u>11,624</u>	<u>1,767</u>	<u>(22,513)</u>
Cash and investments - ending	<u>\$ 33,637</u>	<u>\$ 9,199</u>	<u>\$ 3,875</u>	<u>\$ 2,229</u>	<u>\$ 143,909</u>	<u>\$ 40,930</u>	<u>\$ -</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	SHERIFF TAX SALE FUND	CO IDENT SECURITY PROTECTION	WIRELESS EMERGENCY TELEPHONE	COUNTY SEX OFFENDER FEES	CO SHARE ECON DEV INC TAX	COMMUNITY TRANSITION FUNDS	GAL/CASA
Cash and investments - beginning	\$ 3,500	\$ 33,211	\$ 292,442	\$ 2,803	\$ 345,408	\$ 41,698	\$ 10,646
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	98,081	-	-	28,225	20,939
Charges for services	9,900	5,207	-	1,301	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	367,723	715	-
Total receipts	<u>9,900</u>	<u>5,207</u>	<u>98,081</u>	<u>1,301</u>	<u>367,723</u>	<u>28,940</u>	<u>20,939</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	385
Other services and charges	9,400	13,862	57,941	-	-	-	8,856
Debt service - principal and interest	-	-	-	-	159,000	-	-
Capital outlay	-	-	209,429	-	-	-	-
Other disbursements	-	-	-	-	392,723	5	-
Total disbursements	<u>9,400</u>	<u>13,862</u>	<u>267,370</u>	<u>-</u>	<u>551,723</u>	<u>5</u>	<u>9,241</u>
Excess (deficiency) of receipts over disbursements	<u>500</u>	<u>(8,655)</u>	<u>(169,289)</u>	<u>1,301</u>	<u>(184,000)</u>	<u>28,935</u>	<u>11,698</u>
Cash and investments - ending	<u>\$ 4,000</u>	<u>\$ 24,556</u>	<u>\$ 123,153</u>	<u>\$ 4,104</u>	<u>\$ 161,408</u>	<u>\$ 70,633</u>	<u>\$ 22,344</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	REASSESSMENT	2015 REASSESSMENT FUND	RECORDER CASHBOOK	ELECTED OFFICIALS TRAINING	CUMULATIVE CAPITAL DEVELOPMENT	CUMULATIVE BRIDGE FUND	CUMULATIVE BLDG JAIL
Cash and investments - beginning	\$ 77,189	\$ -	\$ 7,441	\$ -	\$ 1,494,826	\$ 1,406,943	\$ 82,044
Receipts:							
Taxes	-	157,755	-	-	147,354	248,479	25,426
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	12,366	-	-	11,550	30,398	1,993
Charges for services	-	-	1,533	970	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	65,000	-	-
Total receipts	-	170,121	1,533	970	223,904	278,877	27,419
Disbursements:							
Personal services	15,060	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	6,500	-	-	-	383,310	301,052	10,388
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	24,474	-	-	-	148,536	-	-
Other disbursements	-	-	8,926	-	65,000	-	-
Total disbursements	46,034	-	8,926	-	596,846	301,052	10,388
Excess (deficiency) of receipts over disbursements	(46,034)	170,121	(7,393)	970	(372,942)	(22,175)	17,031
Cash and investments - ending	\$ 31,155	\$ 170,121	\$ 48	\$ 970	\$ 1,121,884	\$ 1,384,768	\$ 99,075

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CUMULATIVE BLDG COURT HOUSE	CO FACILITIES REVENUE FUND	POLICE PENSION TRUST SHERIFF	CORONERS EDUCATION FUND	CLERK TRUST ACCOUNT	TAX SALE SURPLUS	TAX SALE
Cash and investments - beginning	\$ 184,638	\$ 1,460	\$ 6,049	\$ 210	\$ 250,948	\$ 42,330	\$ 3,700
Receipts:							
Taxes	26,004	723,023	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	2,038	-	-	-	-	-	-
Charges for services	-	-	-	2,168	-	-	-
Fines and forfeits	-	-	-	-	2,115,842	-	-
Other receipts	-	-	-	-	-	121,610	109,344
Total receipts	<u>28,042</u>	<u>723,023</u>	<u>-</u>	<u>2,168</u>	<u>2,115,842</u>	<u>121,610</u>	<u>109,344</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	13,575	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	260	-	-	-	-	-	-
Other disbursements	-	723,000	-	2,100	2,048,145	89,603	106,051
Total disbursements	<u>13,835</u>	<u>723,000</u>	<u>-</u>	<u>2,100</u>	<u>2,048,145</u>	<u>89,603</u>	<u>106,051</u>
Excess (deficiency) of receipts over disbursements	<u>14,207</u>	<u>23</u>	<u>-</u>	<u>68</u>	<u>67,697</u>	<u>32,007</u>	<u>3,293</u>
Cash and investments - ending	<u>\$ 198,845</u>	<u>\$ 1,483</u>	<u>\$ 6,049</u>	<u>\$ 278</u>	<u>\$ 318,645</u>	<u>\$ 74,337</u>	<u>\$ 6,993</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	EXCESS TAX (SURPLUS)	DISCLOSURE FEES	DELINQUENT SEWER	SHERIFF CASH BOOK	INFRACTION JUDGEMENTS	INHERITANCE TAX	SHERIFF PRISONER TRUST FUND
Cash and investments - beginning	\$ 121,867	\$ 330	\$ 539	\$ -	\$ 2,601	\$ 266,494	\$ 25,437
Receipts:							
Taxes	-	-	-	-	-	730,822	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	2,165	-	664,224	-	-	140,498
Fines and forfeits	-	-	-	-	32,288	-	-
Other receipts	12,830	-	46,120	-	-	-	-
Total receipts	<u>12,830</u>	<u>2,165</u>	<u>46,120</u>	<u>664,224</u>	<u>32,288</u>	<u>730,822</u>	<u>140,498</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	18,049	2,325	3,036	664,224	34,889	809,294	152,642
Total disbursements	<u>18,049</u>	<u>2,325</u>	<u>3,036</u>	<u>664,224</u>	<u>34,889</u>	<u>809,294</u>	<u>152,642</u>
Excess (deficiency) of receipts over disbursements	<u>(5,219)</u>	<u>(160)</u>	<u>43,084</u>	<u>-</u>	<u>(2,601)</u>	<u>(78,472)</u>	<u>(12,144)</u>
Cash and investments - ending	<u>\$ 116,648</u>	<u>\$ 170</u>	<u>\$ 43,623</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 188,022</u>	<u>\$ 13,293</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	SPECIAL DEATH FUND	EDUCATION PLATE FEE DIST	INNKEEPERS TAX	FINANCIAL INSTITUTION TAX	CITIES AND TOWNS	SHERIFF'S PENSION TRUST	FAYETTE CO WHEEL TAX
Cash and investments - beginning	\$ 360	\$ -	\$ 6,906	\$ -	\$ -	\$ 1,458,666	\$ -
Receipts:							
Taxes	-	-	30,023	-	-	-	40,022
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	525	-	62,151	-	-	-
Charges for services	3,325	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	7,655	-	-
Other receipts	-	-	-	-	-	161,633	-
Total receipts	<u>3,325</u>	<u>525</u>	<u>30,023</u>	<u>62,151</u>	<u>7,655</u>	<u>161,633</u>	<u>40,022</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,400	525	30,395	62,151	7,655	106,251	39,702
Total disbursements	<u>3,400</u>	<u>525</u>	<u>30,395</u>	<u>62,151</u>	<u>7,655</u>	<u>106,251</u>	<u>39,702</u>
Excess (deficiency) of receipts over disbursements	<u>(75)</u>	<u>-</u>	<u>(372)</u>	<u>-</u>	<u>-</u>	<u>55,382</u>	<u>320</u>
Cash and investments - ending	<u>\$ 285</u>	<u>\$ -</u>	<u>\$ 6,534</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,514,048</u>	<u>\$ 320</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	FAYETTE CO WHEEL SURTAX	LOCAL OPTION (COIT)	RECORDER MORTGAGE FEES	CHILD RESTRAINT FEE	INTERSTATE COMPACT FEES	COMMERCIAL VEHICLE EXCISE TAX	RIVERBOAT TAX REVENUE
Cash and investments - beginning	\$ 59,269	\$ -	\$ 210	\$ 100	\$ -	\$ -	\$ -
Receipts:							
Taxes	540,911	2,861,016	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	72,247	160,131
Charges for services	-	-	1,859	-	-	-	-
Fines and forfeits	-	-	-	1,525	-	-	-
Other receipts	-	-	-	-	263	-	-
Total receipts	<u>540,911</u>	<u>2,861,016</u>	<u>1,859</u>	<u>1,525</u>	<u>263</u>	<u>72,247</u>	<u>160,131</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	540,911	2,861,016	1,906	1,625	263	72,247	160,131
Total disbursements	<u>540,911</u>	<u>2,861,016</u>	<u>1,906</u>	<u>1,625</u>	<u>263</u>	<u>72,247</u>	<u>160,131</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(47)</u>	<u>(100)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 59,269</u>	<u>\$ -</u>	<u>\$ 163</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	HEA 1001-2008 ST HMSTD CR FUND	LOIT-LOCAL OPTION INCOME TAX	PROSECUTOR BAD CHECK FUND ACCT.	INVENTORY HOMESTEAD CREDIT	STATE SEX OFFENDER FEES	TREASURER AFTER SETTLEMENT COLLECTIONS	CLERK ISETS ACCOUNT
Cash and investments - beginning	\$ 1,688	\$ 180,227	\$ -	\$ 9,229	\$ 12	\$ 920,927	\$ 1,835
Receipts:							
Taxes	-	2,917,566	-	349,060	-	904,540	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	145	-	-
Fines and forfeits	-	-	4,392	-	-	-	710,724
Other receipts	685	-	-	-	-	-	-
Total receipts	<u>685</u>	<u>2,917,566</u>	<u>4,392</u>	<u>349,060</u>	<u>145</u>	<u>904,540</u>	<u>710,724</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,969,522	4,227	347,194	141	922,283	709,322
Total disbursements	<u>-</u>	<u>2,969,522</u>	<u>4,227</u>	<u>347,194</u>	<u>141</u>	<u>922,283</u>	<u>709,322</u>
Excess (deficiency) of receipts over disbursements	<u>685</u>	<u>(51,956)</u>	<u>165</u>	<u>1,866</u>	<u>4</u>	<u>(17,743)</u>	<u>1,402</u>
Cash and investments - ending	<u>\$ 2,373</u>	<u>\$ 128,271</u>	<u>\$ 165</u>	<u>\$ 11,095</u>	<u>\$ 16</u>	<u>\$ 903,184</u>	<u>\$ 3,237</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	PROBATION OFFICE USER FEES ACCOUNT	TREASURER CHANGE FUND	DRUG/SOCAP	BULLET PROOF VEST FUND	BUILD IND ORANGE WATER	HEALTH BIOTERRORISM	BIOTERRORISM PREPAREDNESS
Cash and investments - beginning	\$ 3,805	\$ 750	\$ 3,824	\$ 168	\$ 38,072	\$ 12	\$ 2,856
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	9,470
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	54,870	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	54,870	-	-	-	-	-	9,470
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	458
Other services and charges	-	-	-	-	150	-	1,997
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	7,010
Other disbursements	54,870	-	-	-	-	-	-
Total disbursements	54,870	-	-	-	150	-	9,465
Excess (deficiency) of receipts over disbursements	-	-	-	-	(150)	-	5
Cash and investments - ending	\$ 3,805	\$ 750	\$ 3,824	\$ 168	\$ 37,922	\$ 12	\$ 2,861

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	NEIGHBORHOOD WATCH	DENTAL HEALTH GRANT	TERRORISM PLANNING GRANT	HOLDOVER SUPERVISOR	EMA - EMPQ GRANT	HAZARDOUS MATERIAL	STOP GRANT #98-ST-010
Cash and investments - beginning	\$ 101	\$ 93	\$ 1,407	\$ 200	\$ 16,733	\$ 1,129	\$ 1,670
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	18,500
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	18,500
Disbursements:							
Personal services	-	-	-	-	-	-	19,915
Supplies	-	-	-	-	634	140	-
Other services and charges	-	-	-	-	-	989	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	308	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	942	1,129	19,915
Excess (deficiency) of receipts over disbursements	-	-	-	-	(942)	(1,129)	(1,415)
Cash and investments - ending	\$ 101	\$ 93	\$ 1,407	\$ 200	\$ 15,791	\$ -	\$ 255

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CHILD CARE GRANT	PROB DRUG COALITION GRANT	SENIOR CTR TRANS GRANT	DARE PROGRAM	LOCAL PLAN & RIGHT TO KNOW	PROJECT INCOME GRANT	VICTIM'S ASSISTANCE
Cash and investments - beginning	\$ 421	\$ 600	\$ -	\$ 5,104	\$ 341	\$ 281,326	\$ 20,134
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	242,314	-	-	-	64,261
Charges for services	-	-	-	-	-	194,097	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	132	-
Total receipts	-	-	242,314	-	-	194,229	64,261
Disbursements:							
Personal services	-	-	-	-	-	166,158	60,254
Supplies	-	-	-	-	-	848	1,315
Other services and charges	-	-	-	-	-	42,820	176
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	498	2,984
Other disbursements	-	-	242,314	-	-	1,344	10,000
Total disbursements	-	-	242,314	-	-	211,668	74,729
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(17,439)	(10,468)
Cash and investments - ending	\$ 421	\$ 600	\$ -	\$ 5,104	\$ 341	\$ 263,887	\$ 9,666

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	STATE HOMELAND SECURITY	HEALTH VITAL RECORDS UPDATE	BLDG FOUNDATION GRANT	TOXIC WASTE EDUCATION	H1N1	WRK RELS/ RECREATION COMMISSARY	PURDUE HEALTH ASSESSMENT
Cash and investments - beginning	\$ -	\$ 3,123	\$ 59	\$ 175	\$ -	\$ 7,418	\$ 658
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	11,548	-	-	-	21,258	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	12,195	-
Total receipts	<u>11,548</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,258</u>	<u>12,195</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	8,823	5,227	658
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	11,548	-	-	-	12,334	-	-
Other disbursements	-	-	-	-	-	505	-
Total disbursements	<u>11,548</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,157</u>	<u>5,732</u>	<u>658</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>101</u>	<u>6,463</u>	<u>(658)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,123</u>	<u>\$ 59</u>	<u>\$ 175</u>	<u>\$ 101</u>	<u>\$ 13,881</u>	<u>\$ -</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	HEALTH DEPT GENERATOR	ENERGY GRANT	PROBATION JUVENILE DRUG GRANT	EMP-EMERG MGT PERFORMANCE GRT	COMPREHENSIVE PLAN GRANT	SR CTR ARRA TRANSPORTATION	TITLE IV-D ARRA FUND
Cash and investments - beginning	\$ 7,411	\$ 60,045	\$ -	\$ -	\$ -	\$ -	\$ 3,352
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	39,955	1,240	3,486	45,000	1,280	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>39,955</u>	<u>1,240</u>	<u>3,486</u>	<u>45,000</u>	<u>1,280</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	525	-	-	1,280	-
Other services and charges	-	60,045	600	-	45,000	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	7,411	39,955	-	3,486	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>7,411</u>	<u>100,000</u>	<u>1,125</u>	<u>3,486</u>	<u>45,000</u>	<u>1,280</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(7,411)</u>	<u>(60,045)</u>	<u>115</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,352</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	TITLE IV-D INCENTIVE FUND	SOUTHERN BY-PASS	WELFARE TRUST	TOWNSHIP LIENS	BIG FLATROCK RIVER DRAIN	GENERAL DRAIN IMPROVEMENT	LAND ACQUISITIONS
Cash and investments - beginning	\$ -	\$ 89,649	\$ 6	\$ 6,400	\$ -	\$ 7,490	\$ 222,157
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	27,124	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	258	1,055	-	-
Total receipts	27,124	-	-	258	1,055	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	500
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	4,500
Other disbursements	-	-	-	6,658	1,055	-	-
Total disbursements	-	-	-	6,658	1,055	-	5,000
Excess (deficiency) of receipts over disbursements	27,124	-	-	(6,400)	-	-	(5,000)
Cash and investments - ending	\$ 27,124	\$ 89,649	\$ 6	\$ -	\$ -	\$ 7,490	\$ 217,157

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CITY WEED LIEN	LOUISE LEWIS DRAIN	FRIES-STEWART DRAIN	COLLYER- WILKINSON DRAIN	HC & ME CULBERTSON DRAIN	JAMES T FISHER DRAIN	SAMUEL KIRKPATRICK DRAIN
Cash and investments - beginning	\$ -	\$ 1,175	\$ 1,296	\$ -	\$ 5,678	\$ 20,508	\$ -
Receipts:							
Taxes	17,523	166	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	680	1,114	2,005	-	12	480
Total receipts	<u>17,523</u>	<u>846</u>	<u>1,114</u>	<u>2,005</u>	<u>-</u>	<u>12</u>	<u>480</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	17,523	-	-	2,005	362	-	480
Total disbursements	<u>17,523</u>	<u>-</u>	<u>-</u>	<u>2,005</u>	<u>362</u>	<u>-</u>	<u>480</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>846</u>	<u>1,114</u>	<u>-</u>	<u>(362)</u>	<u>12</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,021</u>	<u>\$ 2,410</u>	<u>\$ -</u>	<u>\$ 5,316</u>	<u>\$ 20,520</u>	<u>\$ -</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	SPRINGER DRAIN	TOWN OF ORANGE DRAIN	ROBERT RICH OPEN DRAIN	CEMETERY	COURTHOUSE OPERATING FUNDS	REVOLVING FUND	ELECTION & REGISTRATION
Cash and investments - beginning	\$ 2,651	\$ 4,451	\$ -	\$ 69,034	\$ 187,865	\$ -	\$ 463
Receipts:							
Taxes	-	-	-	30,626	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	2,401	-	50,000	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	522	65	493	-	230,000	450,000	-
Total receipts	522	65	493	33,027	230,000	500,000	-
Disbursements:							
Personal services	-	-	-	43,027	-	-	-
Supplies	-	-	-	4,349	-	-	-
Other services and charges	297	-	-	5,412	121,358	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	493	-	2,000	500,000	-
Total disbursements	297	-	493	52,788	123,358	500,000	-
Excess (deficiency) of receipts over disbursements	225	65	-	(19,761)	106,642	-	-
Cash and investments - ending	\$ 2,876	\$ 4,516	\$ -	\$ 49,273	\$ 294,507	\$ -	\$ 463

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	FINES & FORFEITURES	ADULT PROB. SUPERIOR	FELONY FUND	SHERIFF LEO FUND	JUV PROB CIRCUIT COURT	ADULT PROB CIRCUIT COURT	ADVOCATE USERS FEES
Cash and investments - beginning	\$ 500	\$ 67,647	\$ 501	\$ 2,252	\$ 33,978	\$ 87,152	\$ 1,385
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	138	-	-	-
Fines and forfeits	903	18,369	-	-	2,380	17,960	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>903</u>	<u>18,369</u>	<u>-</u>	<u>138</u>	<u>2,380</u>	<u>17,960</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	4,654	-	-	-	-	-
Other services and charges	-	6,281	-	-	1,646	11,305	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,769	-	-	-	14,203	-
Other disbursements	1,402	-	-	-	5,472	-	-
Total disbursements	<u>1,402</u>	<u>12,704</u>	<u>-</u>	<u>-</u>	<u>7,118</u>	<u>25,508</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(499)</u>	<u>5,665</u>	<u>-</u>	<u>138</u>	<u>(4,738)</u>	<u>(7,548)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1</u>	<u>\$ 73,312</u>	<u>\$ 501</u>	<u>\$ 2,390</u>	<u>\$ 29,240</u>	<u>\$ 79,604</u>	<u>\$ 1,385</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	PROBATION SUBSTANCE TESTING	SOLID WASTE LANDFILL	PUBLIC DEFENDERS FUND	IV-D PRIVATE COLLECTIONS	CO OFFENDER TRANSPORTATION	CLERK ARRA FUND	SCHOOL PENSION DEBT
Cash and investments - beginning	\$ 720	\$ 2,329	\$ 18,967	\$ -	\$ 20,895	\$ 9,086	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	196,074
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	2,265	-	10,842	-	-	-	-
Other receipts	-	-	-	295	1,425	-	-
Total receipts	<u>2,265</u>	<u>-</u>	<u>10,842</u>	<u>295</u>	<u>1,425</u>	<u>-</u>	<u>196,074</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	304	-	21,724	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	535	253	1,136	-	196,074
Total disbursements	<u>304</u>	<u>-</u>	<u>22,259</u>	<u>253</u>	<u>1,136</u>	<u>-</u>	<u>196,074</u>
Excess (deficiency) of receipts over disbursements	<u>1,961</u>	<u>-</u>	<u>(11,417)</u>	<u>42</u>	<u>289</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,681</u>	<u>\$ 2,329</u>	<u>\$ 7,550</u>	<u>\$ 42</u>	<u>\$ 21,184</u>	<u>\$ 9,086</u>	<u>\$ -</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	STATE FAIR BOARD	STATE FORESTRY	TOWNSHIP TAX	TOWNSHIP FIRE FIGHTING	PUBLIC LIBRARY	SCHOOL DEBT SERVICES	SCHOOL TRANSPORTATION
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	12	24	60,716	70,075	677,097	1,773,940	2,023,826
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>12</u>	<u>24</u>	<u>60,716</u>	<u>70,075</u>	<u>677,097</u>	<u>1,773,940</u>	<u>2,023,826</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	12	24	60,716	70,075	677,097	1,773,940	2,023,826
Total disbursements	<u>12</u>	<u>24</u>	<u>60,716</u>	<u>70,075</u>	<u>677,097</u>	<u>1,773,940</u>	<u>2,023,826</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CORPORATION GENERAL	MOTOR VEHICLE HIGHWAY ST	PARK CITY	CEMETERY CITY	AIRPORT CITY	CITY DEMOLITION LIENS	ADMINISTRATIVE FEES
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,266
Receipts:							
Taxes	5,204,828	391,699	548,378	7,690	93,960	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	2,561
Other receipts	-	-	-	-	-	5,371	-
Total receipts	<u>5,204,828</u>	<u>391,699</u>	<u>548,378</u>	<u>7,690</u>	<u>93,960</u>	<u>5,371</u>	<u>2,561</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,204,828	391,699	548,378	7,690	93,960	5,371	-
Total disbursements	<u>5,204,828</u>	<u>391,699</u>	<u>548,378</u>	<u>7,690</u>	<u>93,960</u>	<u>5,371</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	2,561
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,827</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	WELFARE INDIGENT FUND	COURTHOUSE LEASE-DEBT SERVICE	SCHOOL CAPITAL PROJECT	ASSISTANCE TO WARDS	CHILDREN WITH SPECIAL NEEDS	WELFARE ALLOCATION FUND	CUMULATIVE CAPITAL DEV (CITY)
Cash and investments - beginning	\$ -	\$ 347,861	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	342	323,023	2,782,142	30	58	-	39,891
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	25,319	-	-	-	164,812	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>342</u>	<u>348,342</u>	<u>2,782,142</u>	<u>30</u>	<u>58</u>	<u>164,812</u>	<u>39,891</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	517,000	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	342	-	2,782,142	30	58	164,812	39,891
Total disbursements	<u>342</u>	<u>517,000</u>	<u>2,782,142</u>	<u>30</u>	<u>58</u>	<u>164,812</u>	<u>39,891</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(168,658)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 179,203</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	BUS REPLACEMENT	SCHOOL ALLOCATION FUND	POOR RELIEF TAX DIST	CEMETERY DONATIONS	ANIMAL SHELTER DONATIONS	CASA DONATIONS	EMERGENCY MANAGEMENT DONATIONS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 304	\$ 10,017	\$ 1	\$ 321
Receipts:							
Taxes	535,027	-	95,002	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	475,185	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	100	2,734	-	5,530
Total receipts	<u>535,027</u>	<u>475,185</u>	<u>95,002</u>	<u>100</u>	<u>2,734</u>	<u>-</u>	<u>5,530</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	219
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	7,398	-	-
Other disbursements	535,027	475,185	95,002	-	-	-	-
Total disbursements	<u>535,027</u>	<u>475,185</u>	<u>95,002</u>	<u>-</u>	<u>7,398</u>	<u>-</u>	<u>219</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>(4,664)</u>	<u>-</u>	<u>5,311</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 404</u>	<u>\$ 5,353</u>	<u>\$ 1</u>	<u>\$ 5,632</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	FEDERAL WITHHOLDING	STATE WITHHOLDING	SOCIAL SECURITY	VISION CARE INC	AMERICAN ASSURANCE	PUBLIC EMPLOYEES RETIREMENT	SHERIFF RETIREMENT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 17	\$ 48	\$ 30,476	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>436,766</u>	<u>154,063</u>	<u>183,478</u>	<u>15,114</u>	<u>19,203</u>	<u>112,166</u>	<u>12,505</u>
Total receipts	<u>436,766</u>	<u>154,063</u>	<u>183,478</u>	<u>15,114</u>	<u>19,203</u>	<u>112,166</u>	<u>12,505</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>436,766</u>	<u>154,063</u>	<u>183,478</u>	<u>15,112</u>	<u>19,251</u>	<u>116,773</u>	<u>12,505</u>
Total disbursements	<u>436,766</u>	<u>154,063</u>	<u>183,478</u>	<u>15,112</u>	<u>19,251</u>	<u>116,773</u>	<u>12,505</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>(48)</u>	<u>(4,607)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ 25,869</u>	<u>\$ -</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	NATCO CREDIT UNION	CHRISTMAS CLUB	COIT PAYROLL	GARNISHMENT	MEDICARE TAX	UNION DUES
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	166,262	89,030	99,929	50,834	63,343	5,718
Total receipts	<u>166,262</u>	<u>89,030</u>	<u>99,929</u>	<u>50,834</u>	<u>63,343</u>	<u>5,718</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	166,262	89,030	99,929	50,834	63,343	5,718
Total disbursements	<u>166,262</u>	<u>89,030</u>	<u>99,929</u>	<u>50,834</u>	<u>63,343</u>	<u>5,718</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	VOLUNTARY WAGE ASSIGN	BOSTON LIFE INSURANCE	DEFERRED COMPENSATION	DENTAL INSURANCE	NIPPON HEALTH INS	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 27	\$ 21,403	\$ 14,494,570
Receipts:						
Taxes	-	-	-	-	-	30,224,402
Licenses and permits	-	-	-	-	-	32,263
Intergovernmental	-	-	-	-	-	4,192,707
Charges for services	-	-	-	-	-	2,123,046
Fines and forfeits	-	-	-	-	-	3,183,128
Other receipts	19,086	29,946	9,405	54,932	265,614	3,902,726
Total receipts	19,086	29,946	9,405	54,932	265,614	43,658,272
Disbursements:						
Personal services	-	-	-	-	-	6,949,543
Supplies	-	-	-	-	-	1,376,691
Other services and charges	-	-	-	-	-	2,953,050
Debt service - principal and interest	-	-	-	-	-	676,000
Capital outlay	-	-	-	-	-	585,505
Other disbursements	19,086	29,946	9,405	54,959	264,236	32,615,208
Total disbursements	19,086	29,946	9,405	54,959	264,236	45,155,997
Excess (deficiency) of receipts over disbursements	-	-	-	(27)	1,378	(1,497,725)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 22,781	\$ 12,996,845

FAYETTE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2011

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 302,458</u>	<u>\$ 238,610</u>

FAYETTE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: John Deere Credit	Purchase of Grader for Highway Dept.	\$ 57,649	05-18-10	02-18-13
Total of annual lease payments		<u>\$ 57,649</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities: General obligation bonds	Courthouse Renovation and Addition	\$ 7,685,000	\$ 680,000
Totals		<u>\$ 7,685,000</u>	<u>\$ 680,000</u>

FAYETTE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2011

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 626,392
Infrastructure	12,032,195
Buildings	15,738,398
Machinery, equipment and vehicles	5,628,584
Total governmental activities	34,025,569
Total capital assets	\$ 34,025,569

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 Treasurer
Community Corrections

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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 THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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, 2011. 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, 2011.

Internal Control Over Compliance

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A deficiency in 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 and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

This report is intended solely for the information and use of the County's management, Board of County Commissioners, others within the entity, 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

June 5, 2012

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

FAYETTE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

Federal Grantor Agency/Pass-Through Entity Cluster Title/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 Community and Rural Affairs CDBG - State-Administered CDBG Cluster Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	038-CDBG-10-SUB	\$ 45,000
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	10VANP028 D3-12-6289	48,166 <u>16,095</u>
Total for program			<u>64,261</u>
Violence Against Women Formula Grants	16.588	0320WFAX002203	<u>18,500</u>
Total for federal grantor agency			<u>82,761</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205	DES # 0710589 DES # 9601040	6,783 <u>4,137</u>
Total for cluster			<u>10,920</u>
ARRA - Formula Grants for Other Than Urbanized Areas	20.509	10803536	<u>1,280</u>
Formula Grants for Other Than Urbanized Areas	20.509	10810788 11811191	36,374 <u>127,541</u>
Total for program			<u>165,195</u>
Total for federal grantor agency			<u>176,115</u>
<u>U.S. DEPARTMENT OF ENERGY</u>			
Pass-Through Indiana Office of Energy Development ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	038-ARRA-EECBGX	<u>39,955</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069	H1N1 120-68	<u>21,258</u>
Centers for Disease Control and Prevention_Investigations and Technical Assistance	93.283	BPRS 120-70	<u>5,738</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement Clerk Prosecutor Incentives Indirect Costs	93.563		58,761 70,954 95,056 <u>63,191</u>
Total for program			<u>287,962</u>
Total for federal grantor agency			<u>314,958</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	C44P-1-109A C44P-1-310A	3,486 <u>20,090</u>
Total for program			<u>23,576</u>
Homeland Security Cluster Homeland Security Grant Program	97.067	C44P-0-195A	<u>11,548</u>
Total for federal grantor agency			<u>35,124</u>
Total federal awards expended			<u>\$ 693,913</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

FAYETTE COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. 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 statement. 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.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2011:

Program Title	Federal CFDA Number	2011
Formula Grants for Other Than Urbanized Areas	20.509	\$ <u>163,915</u>

FAYETTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
Noncompliance material to the financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiency identified?	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
20.509	Formula Grants for Other Than Urbanized Areas
93.563	Child Support Enforcement

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.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number 2010-1

Original SBA Audit Report Number: B 38936
Fiscal Year: 2010
Auditee Contact Person: Debra Shaw Kidd
Title of Contact Person: County Auditor
Phone Number: (765) 825-8987

Status of Finding:

The County set up a separate fund number 082 entitled Senior Center ARRA Transportation immediately after notification of the finding. All ARRA funds received from the Indiana Department of Transportation that are reimbursements from the ARRA grant are receipted to this fund. This ensures that ARRA funds are properly segregated from other federal grant funds.

Debra Shaw Kidd
Fayette County Auditor

FAYETTE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 5, 2012, with Barton Barker, Vice President of the Board of County Commissioners; Ronald Cox, President of the County Council; and Debra Shaw Kidd, Auditor. Our audit disclosed no material items that warrant comment at this time.