

**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, 2012 to December 31, 2012



**FILED**  
06/13/2013



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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. Barton Barker	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the County Council	Ronald Cox Shirley Wise	01-01-12 to 12-31-12 01-01-13 to 12-31-13



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF FAYETTE COUNTY, INDIANA

***Report on the Financial Statement***

We have audited the accompanying financial statement of Fayette County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement.

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

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

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2012.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2012, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated May 21, 2013, 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* in considering the County's internal control over financial reporting and compliance.

***Accompanying Information***

*Supplementary Information*

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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other reports used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

*Other Information*

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, 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.



Bruce Hartman  
State Examiner

May 21, 2013



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF FAYETTE COUNTY, INDIANA

We have audited, 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, the financial statement of Fayette County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement, and have issued our report thereon dated May 21, 2013, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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. A significant deficiency is a deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

***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*.

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Bruce Hartman  
State Examiner

May 21, 2013

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## 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, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
COUNTY GENERAL	\$ 2,075,912	\$ 6,715,503	\$ 7,245,712	\$ 1,545,703
FAYETTE COUNTY 911	-	594,234	186,926	407,308
HIGHWAY DEPT	474,735	1,119,288	1,125,129	468,894
LOCAL ROAD AND STREETS	1,013,548	736,439	741,797	1,008,190
SHERIFF ACCIDENT REPORT	577	145	-	722
FIREARMS TRAINING	14,185	7,950	1,443	20,692
HEALTH DEPT	39,027	277,923	245,827	71,123
CLERK'S PERPETUATION	18,602	9,072	21,434	6,240
DEFERRAL FEES	16,576	8,362	16,077	8,861
EMERGENCY TELEPHONE	217,001	148,098	365,099	-
COMMUNITY DRUG FREE	20,500	21,136	19,128	22,508
PROS ATTY INCENTIVE IV-D	41,404	26,124	29,249	38,279
EXTRADITION	947	-	-	947
ADULT ADMINISTRATION FEES	6,044	15,779	12,463	9,360
RECORDER PERPETUATION	117,099	32,110	1,648	147,561
USERS FEES	54,286	4,603	1,962	56,927
COVERED BRIDGES	9,148	1,850	520	10,478
HEALTH GRANT	41,720	32,672	34,093	40,299
PRETRIAL DIVERSION FEES	17,452	21,564	26,559	12,457
TRANSFER FEE PLAT BOOKS	34,056	4,485	3,600	34,941
MISDEMEANANT	41,914	18,708	1,406	59,216
CLERK'S INCENTIVE IV-D	54,032	17,361	15,255	56,138
CORONERS PERPETUATION	9,199	4,370	4,082	9,487
RAINY DAY	3,875	1,544	-	5,419
COUNTY SHARE DISCLOSURE FEES	2,229	2,234	55	4,408
COMMUNITY CORRECTION GRANT	143,909	427,307	547,901	23,315
TOBACCO SETTLEMENT TRUST ACCT	40,930	17,789	16,045	42,674
SHERIFF TAX SALE	4,000	15,500	19,380	120
CO IDENT SECURITY PROTECTION	24,556	2,117	25,389	1,284
WIRELESS EMERGENCY TELEPHONE	123,153	69,120	192,273	-
COIT DIST. SHARES- COUNTY	-	116,040	-	116,040
COUNTY SEX OFFENDER FEES	4,104	1,602	844	4,862
CO SHARE ECON DEV INC TAX	161,408	316,723	275,183	202,948
COMMUNITY TRANSITION	70,633	26,298	4,730	92,201
GAL/ CASA	22,344	10,198	7,064	25,478
REASSESSMENT	31,155	-	17,279	13,876
2015 REASSESSMENT	170,121	173,446	-	343,567
AUDITORS INELIGIBLE DEDUCTIONS	-	5,886	-	5,886
ELECTED OFFICIALS TRAINING	970	2,116	-	3,086
CUMULATIVE CAPITAL DEVELOPMENT	1,121,884	148,206	234,570	1,035,520
CUMULATIVE BRIDGE	1,384,768	376,482	823,358	937,892
CUMULATIVE BLDG JAIL	99,075	29,476	27,569	100,982
CUMULATIVE BLDG COURT HOUSE	198,845	29,124	16,591	211,378
CO FACILITIES REVENUE	1,483	826,715	723,000	105,198
POLICE PENSION TRUST SHERIFF	6,049	-	-	6,049
CORONERS EDUCATION	278	2,534	2,567	245
TAX SALE SURPLUS	74,337	169,948	93,125	151,160
TAX SALE	6,993	207,309	136,103	78,199
EXCESS TAX (SURPLUS)	116,648	14,822	9,805	121,665
DISCLOSURE FEES	170	2,170	2,090	250
DELIQUENT SEWER	43,623	37,652	81,275	-
INFRACTION JUDGEMENTS	-	25,756	23,538	2,218
INHERITANCE TAX	188,022	443,760	541,663	90,119
SPECIAL DEATH	285	2,830	2,945	170
EDUCATION PLATE FEE DIST	-	394	338	56
INNKEEPERS TAX	6,534	27,460	27,166	6,828
FINANCIAL INSTITUTION TAX	-	59,991	59,991	-
CITIES AND TOWNS	-	7,165	7,165	-
FAYETTE CO WHEEL TAX	320	42,814	42,174	960
FAYETTE CO WHEEL SURTAX	59,269	542,171	601,440	-
LOCAL OPTION (COIT)	-	3,299,963	3,299,963	-
RECORDER MORTGAGE FEES	163	2,040	2,003	200
CHILD RESTRAINT FEE	-	850	775	75
COMMERCIAL VEHICLE EXCISE TAX	-	72,459	72,459	-
RIVERBOAT TAX REVENUE	-	143,815	143,815	-

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, 2012  
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
HEA 1001-2008 ST HMSTD CREDIT	2,373	180	-	2,553
LOIT-LOCAL OPTION INCOME TAX	128,271	4,764,704	4,388,479	504,496
INVENTORY HOMESTEAD CREDIT	11,095	398,433	350,433	59,095
STATE SEX OFFENDER FEES	16	178	183	11
CLERK ISETS ACCOUNT	3,237	648,654	650,544	1,347
CLERK TRUST ACCOUNT	318,645	2,471,613	2,391,029	399,229
SHERIFF CASH BOOK	-	759,983	759,983	-
SHERIFF COMMISSARY ACCOUNT	33,637	96,764	91,715	38,686
SHERIFF PRISONER TRUST	13,293	111,798	106,284	18,807
TREASURER AFTER SETTLEMENT COLLECTIONS	903,184	299,181	903,184	299,181
TREASURER CHANGE FUND	750	-	-	750
DRUG/ SHOCAP	3,824	-	-	3,824
BULLET PROOF VEST	168	-	-	168
BUILD IND ORANGE WATER	37,922	-	-	37,922
HEALTH BIOTERRORISM	12	-	-	12
BIOTERRORISM PREPAREDNESS	2,861	9,932	12,014	779
NEIGHBORHOOD WATCH	101	-	-	101
DENTAL HEALTH GRANT	93	-	-	93
TERRORISM PLANNING GRANT	1,407	-	-	1,407
HOLDOVER SUPERVISOR	200	-	-	200
EMA- EMPQ GRANT	15,791	-	3,917	11,874
STOP GRANT #98-ST-010	255	24,235	20,971	3,519
CHILD CARE GRANT	421	-	-	421
PROB DRUG COALITION GRANT	600	-	-	600
SENIOR CTR TRANS GRANT	-	223,071	223,071	-
DARE PROGRAM	5,104	-	-	5,104
LOCAL PLAN & RIGHT TO KNOW	341	-	-	341
PROJECT INCOME GRANT	263,887	216,058	127,065	352,880
VICTIM'S ASSISTANCE	9,666	71,241	66,062	14,845
STATE HOMELAND SECURITY	-	92,500	92,500	-
HEALTH VITAL RECORDS UPDATE	3,123	-	-	3,123
BLDG FOUNDATION GRANT	59	-	-	59
TOXIC WASTE EDUCATION	175	-	-	175
H1N1	101	-	-	101
WRK RELS/ RECREATION/ COMMISSARY	13,881	15,216	7,700	21,397
PROBATION JUVENILE DRUG GRANT	115	-	-	115
SIGN INVENTORY GRANT	-	45,000	45,000	-
TITLE IV-D ARRA FUND	3,352	-	-	3,352
TITLE IV-D INCENTIVE FUND	27,124	17,361	-	44,485
SOUTHERN BY-PASS	89,649	-	-	89,649
WELFARE TRUST	6	-	-	6
BIG FLATROCK RIVER DRAIN	-	1,117	1,117	-
GENERAL DRAIN IMPROVEMENT	7,490	1,774	2,184	7,080
J LAWLESS DRAIN RECONSTRUCTION	-	20,394	20,394	-
LAND ACQUISITIONS	217,157	-	-	217,157
CITY WEED LIEN	-	27,153	27,153	-
LOUISE LEWIS DRAIN	2,021	517	1,638	900
FRIES-STEWART DRAIN	2,410	703	135	2,978
COLLYER- WILKINSON DRAIN	-	2,032	2,032	-
HC & ME CULBERTSON DRAIN	5,316	-	-	5,316
JAMES T FISHER DRAIN	20,520	2,184	22,704	-
SAMUEL KIRKPATRICK DRAIN	-	338	338	-
SPRINGER DRAIN	2,876	469	-	3,345
TOWN OF ORANGE DRAIN	4,516	-	-	4,516
ROBERT RICH OPEN DRAIN	-	70	70	-
CEMETERY	49,273	41,187	47,596	42,864
HOMESTEAD CREDIT REBATE DIST	-	14,248	-	14,248
COURTHOUSE OPERATING	294,507	365,000	340,002	319,505
ELECTION & REGISTRATION	463	-	-	463
FINES & FORFEITURES	1	1,871	1,872	-
ADULT PROB. SUPERIOR	73,312	23,870	19,556	77,626
FELONY FUND	501	-	-	501

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, 2012  
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
SHERIFF LEO FUND	2,390	312	-	2,702
JUV PROB CIRCUIT COURT	29,240	2,805	2,055	29,990
ADULT PROB CIRCUIT COURT	79,604	19,818	16,417	83,005
ADVOCATE USERS FEES	1,385	-	-	1,385
PROBATION SUBSTANCE TESTING	2,681	1,290	2,688	1,283
SOLID WASTE LANDFILL	2,329	-	-	2,329
PUBLIC DEFENDERS FUND	7,550	15,728	2,285	20,993
IV-D PRIVATE COLLECTIONS	42	2,719	-	2,761
CO OFFENDER TRANSPORTATION	21,184	360	2,522	19,022
CLERK ARRA FUND	9,086	-	-	9,086
ST SHARE PROBATION TRANSFERS	-	360	360	-
SCHOOL PENSION DEBT	-	194,109	194,109	-
STATE FAIR BOARD	-	5	5	-
STATE FORESTRY	-	11	11	-
TOWNSHIP TAX	-	64,332	64,332	-
TOWNSHIP FIRE FIGHTING	-	73,050	73,050	-
PUBLIC LIBRARY	-	712,734	712,734	-
SCHOOL DEBT SERVICES	-	1,844,038	1,844,038	-
SCHOOL TRANSPORTATION	-	2,139,059	2,139,059	-
CORPORATION GENERAL	-	5,379,055	5,379,055	-
MOTOR VEHICLE HIGHWAY ST	-	476,311	476,311	-
PARK CITY	-	555,736	555,736	-
CEMETARY CITY	-	4,756	4,756	-
AIRPORT CITY	-	118,900	118,900	-
CITY DEMOLITION LIENS	-	1,200	1,200	-
ADMINISTRATIVE FEES	78,827	4,223	80,915	2,135
WELFARE INDIGENT FUND	-	152	152	-
COURTHOUSE LEASE- DEBT SERVICE	179,203	511,278	520,000	170,481
SCHOOL CAPITAL PROJECT	-	2,666,882	2,666,882	-
ASSISTANCE TO WARDS	-	13	13	-
CHILDREN WITH SPECIAL NEEDS	-	26	26	-
WELFARE ALLOCATION FUND	-	212,734	212,734	-
CUMULATIVE CAPITAL DEV (CITY)	-	35,432	35,432	-
BUS REPLACEMENT	-	247,457	247,457	-
SCHOOL ALLOCATION FUND	-	613,323	613,323	-
POOR RELIEF TAX DIST	-	99,409	99,409	-
CEMETERY DONATIONS	404	-	-	404
ANIMAL SHELTER DONATIONS	5,353	2,244	-	7,597
CASA DONATIONS	1	-	-	1
EMERGENCY MANAGEMENT DONATIONS	5,632	-	1,276	4,356
FAYETTE CO PARKS	-	7,219	-	7,219
EMA DISASTER MENTAL HLTH TEAM	-	1,024	872	152
FEDERAL WITHHOLDING	-	422,644	422,644	-
STATE WITHHOLDING	-	148,498	148,498	-
SOCIAL SECURITY	-	178,207	178,207	-
VISION CARE INC	19	15,298	15,317	-
AMERICAN ASSURANCE	-	20,412	20,412	-
PUBLIC EMPLOYEES RETIREMENT	25,869	109,769	135,638	-
SHERIFF RETIREMENT	-	11,593	11,593	-
NATCO CREDIT UNION	-	134,929	134,929	-
CHRISTMAS CLUB	-	93,579	93,579	-
COIT PAYROLL	-	97,153	97,153	-
GARNISHMENT	-	49,740	49,740	-
MEDICARE TAX	-	61,524	61,524	-
UNION DUES	-	5,840	5,840	-
VOLUNTARY WAGE ASSIGN	-	29,056	29,056	-
BOSTON LIFE INSURANCE	-	28,010	28,010	-
DEFERRED COMPENSATION	-	7,320	7,320	-
DENTAL INSURANCE	-	56,013	56,013	-
NIPPON HEALTH INS	22,781	270,464	268,321	24,924
<b>TOTALS</b>	<b>\$ 11,478,779</b>	<b>\$ 46,038,784</b>	<b>\$ 46,739,873</b>	<b>\$ 10,777,690</b>

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 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 non-businesses 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 county.

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, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits 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).

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; internal service receipts; and fiduciary receipts.

*E. Disbursements*

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

Personal services 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, internal service disbursements, 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 statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. 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. The plan provides retirement, death, and disability benefits to plan members and beneficiaries.

FAYETTE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

**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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

**Note 7. Restatement of County Offices**

Certain funds that were included on the prior year financial statement have been omitted from the current year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and financial statements.

**Note 8. Combined Funds**

Funds related to Emergency Telephone were reported individually in the prior financial statement but were combined into one fund for the current financial statement.

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## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 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, 2012

	COUNTY GENERAL	FAYETTE COUNTY 911	HIGHWAY DEPT	LOCAL ROAD AND STREETS	SHERIFF ACCIDENT REPORT	FIREARMS TRAINING	HEALTH DEPT	CLERK'S PERPETUATION	DEFERRAL FEES
Cash and investments - beginning	\$ 2,075,912	\$ -	\$ 474,735	\$ 1,013,548	\$ 577	\$ 14,185	\$ 39,027	\$ 18,602	\$ 16,576
Receipts:									
Taxes	5,153,174	-	-	493,408	-	-	140,425	-	-
Licenses and permits	19,001	-	-	-	-	-	8,010	-	-
Intergovernmental	676,330	-	1,105,060	243,031	-	-	15,545	-	-
Charges for services	457,915	594,234	-	-	145	7,950	113,943	-	-
Fines and forfeits	172,909	-	-	-	-	-	-	9,072	8,362
Other receipts	236,174	-	14,228	-	-	-	-	-	-
Total receipts	6,715,503	594,234	1,119,288	736,439	145	7,950	277,923	9,072	8,362
Disbursements:									
Personal services	4,972,637	163,185	827,958	-	-	-	205,980	4,434	-
Supplies	442,776	3,525	183,344	530,823	-	-	33,386	-	-
Other services and charges	1,411,011	20,216	112,086	20,179	-	-	6,461	-	2,957
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	961	-	1,741	145,795	-	-	-	17,000	1,000
Other disbursements	418,327	-	-	45,000	-	1,443	-	-	12,120
Total disbursements	7,245,712	186,926	1,125,129	741,797	-	1,443	245,827	21,434	16,077
Excess (deficiency) of receipts over disbursements	(530,209)	407,308	(5,841)	(5,358)	145	6,507	32,096	(12,362)	(7,715)
Cash and investments - ending	\$ 1,545,703	\$ 407,308	\$ 468,894	\$ 1,008,190	\$ 722	\$ 20,692	\$ 71,123	\$ 6,240	\$ 8,861

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	EMERGENCY TELEPHONE	COMMUNITY DRUG FREE	PROS ATTY INCENTIVE IV-D	EXTRADITION	ADULT ADMINISTRATION FEES	RECORDER PERPETUATION	USERS FEES	COVERED BRIDGES	HEALTH GRANT
Cash and investments - beginning	\$ 217,001	\$ 20,500	\$ 41,404	\$ 947	\$ 6,044	\$ 117,099	\$ 54,286	\$ 9,148	\$ 41,720
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	26,124	-	-	-	-	1,850	32,672
Charges for services	74,645	-	-	-	-	32,110	-	-	-
Fines and forfeits	-	21,136	-	-	15,779	-	4,603	-	-
Other receipts	73,453	-	-	-	-	-	-	-	-
Total receipts	148,098	21,136	26,124	-	15,779	32,110	4,603	1,850	32,672
Disbursements:									
Personal services	143,015	-	-	-	-	-	-	-	34,093
Supplies	1,175	-	-	-	-	-	-	-	-
Other services and charges	18,379	-	-	-	-	-	-	520	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	202,530	19,128	29,249	-	12,463	1,648	1,962	-	-
Total disbursements	365,099	19,128	29,249	-	12,463	1,648	1,962	520	34,093
Excess (deficiency) of receipts over disbursements	(217,001)	2,008	(3,125)	-	3,316	30,462	2,641	1,330	(1,421)
Cash and investments - ending	\$ -	\$ 22,508	\$ 38,279	\$ 947	\$ 9,360	\$ 147,561	\$ 56,927	\$ 10,478	\$ 40,299

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	PRETRIAL DIVERSION FEES	TRANSFER FEE PLAT BOOKS	MISDEMEANANT	CLERK'S INCENTIVE IV-D	CORNERS PERPETUATION	RAINY DAY	COUNTY SHARE DISCLOSURE FEES	COMMUNITY CORRECTION GRANT	TOBACCO SETTLEMENT TRUST ACCT
Cash and investments - beginning	\$ 17,452	\$ 34,056	\$ 41,914	\$ 54,032	\$ 9,199	\$ 3,875	\$ 2,229	\$ 143,909	\$ 40,930
Receipts:									
Taxes	-	-	-	-	-	1,544	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	17,361	-	-	-	427,307	17,789
Charges for services	-	4,445	-	-	4,370	-	2,234	-	-
Fines and forfeits	21,564	-	18,708	-	-	-	-	-	-
Other receipts	-	40	-	-	-	-	-	-	-
Total receipts	21,564	4,485	18,708	17,361	4,370	1,544	2,234	427,307	17,789
Disbursements:									
Personal services	-	-	-	-	1,950	-	-	428,439	-
Supplies	-	-	-	-	-	-	-	15,301	7,975
Other services and charges	7,493	3,600	1,406	-	2,132	-	-	22,905	3,070
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	1,988	-	-	-	-	-	-	-	-
Other disbursements	17,078	-	-	15,255	-	-	55	81,256	5,000
Total disbursements	26,559	3,600	1,406	15,255	4,082	-	55	547,901	16,045
Excess (deficiency) of receipts over disbursements	(4,995)	885	17,302	2,106	288	1,544	2,179	(120,594)	1,744
Cash and investments - ending	\$ 12,457	\$ 34,941	\$ 59,216	\$ 56,138	\$ 9,487	\$ 5,419	\$ 4,408	\$ 23,315	\$ 42,674

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	SHERIFF TAX SALE	CO IDENT SECURITY PROTECTION	WIRELESS EMERGENCY TELEPHONE	COIT DIST. SHARES- COUNTY	COUNTY SEX OFFENDER FEES	CO SHARE ECON DEV INC TAX	COMMUNITY TRANSITION	GAL/ CASA	REASSESSMENT
Cash and investments - beginning	\$ 4,000	\$ 24,556	\$ 123,153	\$ -	\$ 4,104	\$ 161,408	\$ 70,633	\$ 22,344	\$ 31,155
Receipts:									
Taxes	-	-	-	116,040	-	316,723	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	26,298	10,198	-
Charges for services	15,500	2,117	69,120	-	1,602	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	15,500	2,117	69,120	116,040	1,602	316,723	26,298	10,198	-
Disbursements:									
Personal services	-	-	11,972	-	-	-	-	-	17,279
Supplies	-	-	-	-	-	-	-	989	-
Other services and charges	19,380	25,389	17,083	-	-	6,460	2,695	6,075	-
Debt service - principal and interest	-	-	-	-	-	157,000	-	-	-
Capital outlay	-	-	12,227	-	844	-	2,035	-	-
Other disbursements	-	-	150,991	-	-	111,723	-	-	-
Total disbursements	19,380	25,389	192,273	-	844	275,183	4,730	7,064	17,279
Excess (deficiency) of receipts over disbursements	(3,880)	(23,272)	(123,153)	116,040	758	41,540	21,568	3,134	(17,279)
Cash and investments - ending	\$ 120	\$ 1,284	\$ -	\$ 116,040	\$ 4,862	\$ 202,948	\$ 92,201	\$ 25,478	\$ 13,876

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	2015 REASSESSMENT	AUDITORS INELIGIBLE DEDUCTIONS	ELECTED OFFICIALS TRAINING	CUMULATIVE CAPITAL DEVELOPMENT	CUMULATIVE BRIDGE	CUMULATIVE BLDG JAIL	CUMULATIVE BLDG COURT HOUSE	CO FACILITIES REVENUE
Cash and investments - beginning	\$ 170,121	\$ -	\$ 970	\$ 1,121,884	\$ 1,384,768	\$ 99,075	\$ 198,845	\$ 1,483
Receipts:								
Taxes	158,073	5,886	-	135,070	253,625	25,952	26,542	826,715
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	15,373	-	-	13,136	122,857	2,524	2,582	-
Charges for services	-	-	2,116	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,000	-	-
Total receipts	<u>173,446</u>	<u>5,886</u>	<u>2,116</u>	<u>148,206</u>	<u>376,482</u>	<u>29,476</u>	<u>29,124</u>	<u>826,715</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	26,257	823,358	23,697	16,161	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	208,313	-	3,872	430	-
Other disbursements	-	-	-	-	-	-	-	723,000
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>234,570</u>	<u>823,358</u>	<u>27,569</u>	<u>16,591</u>	<u>723,000</u>
Excess (deficiency) of receipts over disbursements	<u>173,446</u>	<u>5,886</u>	<u>2,116</u>	<u>(86,364)</u>	<u>(446,876)</u>	<u>1,907</u>	<u>12,533</u>	<u>103,715</u>
Cash and investments - ending	<u>\$ 343,567</u>	<u>\$ 5,886</u>	<u>\$ 3,086</u>	<u>\$ 1,035,520</u>	<u>\$ 937,892</u>	<u>\$ 100,982</u>	<u>\$ 211,378</u>	<u>\$ 105,198</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	POLICE PENSION TRUST SHERIFF	CORONERS EDUCATION	TAX SALE SURPLUS	TAX SALE	EXCESS TAX (SURPLUS)	DISCLOSURE FEES	DELIQUENT SEWER	INFRACTION JUDGEMENTS
Cash and investments - beginning	\$ 6,049	\$ 278	\$ 74,337	\$ 6,993	\$ 116,648	\$ 170	\$ 43,623	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	2,534	-	-	-	2,155	-	-
Fines and forfeits	-	-	-	-	-	-	-	25,756
Other receipts	-	-	169,948	207,309	14,822	15	37,652	-
Total receipts	-	2,534	169,948	207,309	14,822	2,170	37,652	25,756
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	2,567	93,125	136,103	9,805	2,090	81,275	23,538
Total disbursements	-	2,567	93,125	136,103	9,805	2,090	81,275	23,538
Excess (deficiency) of receipts over disbursements	-	(33)	76,823	71,206	5,017	80	(43,623)	2,218
Cash and investments - ending	\$ 6,049	\$ 245	\$ 151,160	\$ 78,199	\$ 121,665	\$ 250	\$ -	\$ 2,218

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	INHERITANCE TAX	SPECIAL DEATH	EDUCATION PLATE FEE DIST	INNKEEPERS TAX	FINANCIAL INSTITUTION TAX	CITIES AND TOWNS	FAYETTE CO WHEEL TAX	FAYETTE CO WHEEL SURTAX
Cash and investments - beginning	\$ 188,022	\$ 285	\$ -	\$ 6,534	\$ -	\$ -	\$ 320	\$ 59,269
Receipts:								
Taxes	443,760	-	-	27,460	-	-	42,814	542,171
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	394	-	59,991	-	-	-
Charges for services	-	2,830	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	7,165	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	443,760	2,830	394	27,460	59,991	7,165	42,814	542,171
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	541,663	2,945	338	27,166	59,991	7,165	42,174	601,440
Total disbursements	541,663	2,945	338	27,166	59,991	7,165	42,174	601,440
Excess (deficiency) of receipts over disbursements	(97,903)	(115)	56	294	-	-	640	(59,269)
Cash and investments - ending	\$ 90,119	\$ 170	\$ 56	\$ 6,828	\$ -	\$ -	\$ 960	\$ -

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	LOCAL OPTION (COIT)	RECORDER MORTGAGE FEES	CHILD RESTRAINT FEE	COMMERCIAL VEHICLE EXCISE TAX	RIVERBOAT TAX REVENUE	HEA 1001-2008 ST HMSTD CREDIT	LOIT-LOCAL OPTION INCOME TAX	INVENTORY HOMESTEAD CREDIT
Cash and investments - beginning	\$ -	\$ 163	\$ -	\$ -	\$ -	\$ 2,373	\$ 128,271	\$ 11,095
Receipts:								
Taxes	3,299,963	-	-	-	-	180	4,764,704	398,433
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	72,459	143,815	-	-	-
Charges for services	-	2,040	-	-	-	-	-	-
Fines and forfeits	-	-	850	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>3,299,963</u>	<u>2,040</u>	<u>850</u>	<u>72,459</u>	<u>143,815</u>	<u>180</u>	<u>4,764,704</u>	<u>398,433</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	3,299,963	2,003	775	72,459	143,815	-	4,388,479	350,433
Total disbursements	<u>3,299,963</u>	<u>2,003</u>	<u>775</u>	<u>72,459</u>	<u>143,815</u>	<u>-</u>	<u>4,388,479</u>	<u>350,433</u>
Excess (deficiency) of receipts over disbursements	-	37	75	-	-	180	376,225	48,000
Cash and investments - ending	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ 75</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,553</u>	<u>\$ 504,496</u>	<u>\$ 59,095</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	STATE SEX OFFENDER FEES	CLERK ISETS ACCOUNT	CLERK TRUST ACCOUNT	SHERIFF CASH BOOK	SHERIFF COMMISSARY ACCOUNT	SHERIFF PRISONER TRUST	TREASURER AFTER SETTLEMENT COLLECTIONS	TREASURER CHANGE FUND
Cash and investments - beginning	\$ 16	\$ 3,237	\$ 318,645	\$ -	\$ 33,637	\$ 13,293	\$ 903,184	\$ 750
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	178	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	648,654	2,471,613	759,983	96,764	111,798	299,181	-
Total receipts	178	648,654	2,471,613	759,983	96,764	111,798	299,181	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	183	650,544	2,391,029	759,983	91,715	106,284	903,184	-
Total disbursements	183	650,544	2,391,029	759,983	91,715	106,284	903,184	-
Excess (deficiency) of receipts over disbursements	(5)	(1,890)	80,584	-	5,049	5,514	(604,003)	-
Cash and investments - ending	\$ 11	\$ 1,347	\$ 399,229	\$ -	\$ 38,686	\$ 18,807	\$ 299,181	\$ 750

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	DRUG/ SHOCAP	BULLET PROOF VEST	BUILD IND ORANGE WATER	HEALTH BIOTERRORISM	BIOTERRORISM PREPAREDNESS	NEIGHBORHOOD WATCH	DENTAL HEALTH GRANT	TERRORISM PLANNING GRANT
Cash and investments - beginning	\$ 3,824	\$ 168	\$ 37,922	\$ 12	\$ 2,861	\$ 101	\$ 93	\$ 1,407
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	9,932	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	9,932	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	2,122	-	-	-
Other services and charges	-	-	-	-	8,866	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,026	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	12,014	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(2,082)	-	-	-
Cash and investments - ending	<u>\$ 3,824</u>	<u>\$ 168</u>	<u>\$ 37,922</u>	<u>\$ 12</u>	<u>\$ 779</u>	<u>\$ 101</u>	<u>\$ 93</u>	<u>\$ 1,407</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	HOLDOVER SUPERVISOR	EMA- EMPQ GRANT	STOP GRANT #98-ST-010	CHILD CARE GRANT	PROB DRUG COALITION GRANT	SENIOR CTR TRANS GRANT	DARE PROGRAM	LOCAL PLAN & RIGHT TO KNOW
Cash and investments - beginning	\$ 200	\$ 15,791	\$ 255	\$ 421	\$ 600	\$ -	\$ 5,104	\$ 341
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	24,235	-	-	223,071	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	24,235	-	-	223,071	-	-
Disbursements:								
Personal services	-	-	20,971	-	-	-	-	-
Supplies	-	1,737	-	-	-	-	-	-
Other services and charges	-	1,550	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	630	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	223,071	-	-
Total disbursements	-	3,917	20,971	-	-	223,071	-	-
Excess (deficiency) of receipts over disbursements	-	(3,917)	3,264	-	-	-	-	-
Cash and investments - ending	\$ 200	\$ 11,874	\$ 3,519	\$ 421	\$ 600	\$ -	\$ 5,104	\$ 341

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	PROJECT INCOME GRANT	VICTIM'S ASSISTANCE	STATE HOMELAND SECURITY	HEALTH VITAL RECORDS UPDATE	BLDG FOUNDATION GRANT	TOXIC WASTE EDUCATION	H1N1	WRK RELS/ RECREATION/ COMMISSARY
Cash and investments - beginning	\$ 263,887	\$ 9,666	\$ -	\$ 3,123	\$ 59	\$ 175	\$ 101	\$ 13,881
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	71,241	92,500	-	-	-	-	-
Charges for services	216,058	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	15,216
Total receipts	<u>216,058</u>	<u>71,241</u>	<u>92,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,216</u>
Disbursements:								
Personal services	72,185	53,013	-	-	-	-	-	-
Supplies	1,487	3,799	-	-	-	-	-	7,381
Other services and charges	53,353	-	80,000	-	-	-	-	34
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	12,500	-	-	-	-	-
Other disbursements	40	9,250	-	-	-	-	-	285
Total disbursements	<u>127,065</u>	<u>66,062</u>	<u>92,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,700</u>
Excess (deficiency) of receipts over disbursements	<u>88,993</u>	<u>5,179</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,516</u>
Cash and investments - ending	<u>\$ 352,880</u>	<u>\$ 14,845</u>	<u>\$ -</u>	<u>\$ 3,123</u>	<u>\$ 59</u>	<u>\$ 175</u>	<u>\$ 101</u>	<u>\$ 21,397</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	PROBATION JUVENILE DRUG GRANT	SIGN INVENTORY GRANT	TITLE IV-D ARRA FUND	TITLE IV-D INCENTIVE FUND	SOUTHERN BY-PASS	WELFARE TRUST	BIG FLATROCK RIVER DRAIN	GENERAL DRAIN IMPROVEMENT
Cash and investments - beginning	\$ 115	\$ -	\$ 3,352	\$ 27,124	\$ 89,649	\$ 6	\$ -	\$ 7,490
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	45,000	-	17,361	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	1,117	1,774
Total receipts	-	45,000	-	17,361	-	-	1,117	1,774
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	45,000	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	1,117	2,184
Total disbursements	-	45,000	-	-	-	-	1,117	2,184
Excess (deficiency) of receipts over disbursements	-	-	-	17,361	-	-	-	(410)
Cash and investments - ending	\$ 115	\$ -	\$ 3,352	\$ 44,485	\$ 89,649	\$ 6	\$ -	\$ 7,080

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	J LAWLESS DRAIN RECONSTRUCTION	LAND ACQUISITIONS	CITY WEED LIEN	LOUISE LEWIS DRAIN	FRIES-STEWART DRAIN	COLLYER- WILKINSON DRAIN	HC & ME CULBERTSON DRAIN	JAMES T FISHER DRAIN
Cash and investments - beginning	\$ -	\$ 217,157	\$ -	\$ 2,021	\$ 2,410	\$ -	\$ 5,316	\$ 20,520
Receipts:								
Taxes	-	-	27,153	517	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	20,394	-	-	-	703	2,032	-	2,184
Total receipts	20,394	-	27,153	517	703	2,032	-	2,184
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	22,704
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	20,394	-	27,153	1,638	135	2,032	-	-
Total disbursements	20,394	-	27,153	1,638	135	2,032	-	22,704
Excess (deficiency) of receipts over disbursements	-	-	-	(1,121)	568	-	-	(20,520)
Cash and investments - ending	\$ -	\$ 217,157	\$ -	\$ 900	\$ 2,978	\$ -	\$ 5,316	\$ -

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	SAMUEL KIRKPATRICK DRAIN	SPRINGER DRAIN	TOWN OF ORANGE DRAIN	ROBERT RICH OPEN DRAIN	CEMETERY	HOMESTEAD CREDIT REBATE DIST	COURTHOUSE OPERATING	ELECTION & REGISTRATION
Cash and investments - beginning	\$ -	\$ 2,876	\$ 4,516	\$ -	\$ 49,273	\$ -	\$ 294,507	\$ 463
Receipts:								
Taxes	-	-	-	-	35,390	-	365,000	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	3,442	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	338	469	-	70	2,355	14,248	-	-
Total receipts	338	469	-	70	41,187	14,248	365,000	-
Disbursements:								
Personal services	-	-	-	-	15,275	-	-	-
Supplies	-	-	-	-	1,798	-	-	-
Other services and charges	-	-	-	-	29,023	-	255,002	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	338	-	-	70	1,500	-	85,000	-
Total disbursements	338	-	-	70	47,596	-	340,002	-
Excess (deficiency) of receipts over disbursements	-	469	-	-	(6,409)	14,248	24,998	-
Cash and investments - ending	\$ -	\$ 3,345	\$ 4,516	\$ -	\$ 42,864	\$ 14,248	\$ 319,505	\$ 463

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	FINES & FORFEITURES	ADULT PROB. SUPERIOR	FELONY FUND	SHERIFF LEO FUND	JUV PROB CIRCUIT COURT	ADULT PROB CIRCUIT COURT	ADVOCATE USERS FEES	PROBATION SUBSTANCE TESTING
Cash and investments - beginning	\$ 1	\$ 73,312	\$ 501	\$ 2,390	\$ 29,240	\$ 79,604	\$ 1,385	\$ 2,681
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	312	-	-	-	-
Fines and forfeits	1,871	23,870	-	-	2,805	19,818	-	1,290
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>1,871</u>	<u>23,870</u>	<u>-</u>	<u>312</u>	<u>2,805</u>	<u>19,818</u>	<u>-</u>	<u>1,290</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	3,995	-	-	-	-	-	-
Other services and charges	-	15,094	-	-	2,055	7,678	-	2,688
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	467	-	-	-	8,739	-	-
Other disbursements	1,872	-	-	-	-	-	-	-
Total disbursements	<u>1,872</u>	<u>19,556</u>	<u>-</u>	<u>-</u>	<u>2,055</u>	<u>16,417</u>	<u>-</u>	<u>2,688</u>
Excess (deficiency) of receipts over disbursements	<u>(1)</u>	<u>4,314</u>	<u>-</u>	<u>312</u>	<u>750</u>	<u>3,401</u>	<u>-</u>	<u>(1,398)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 77,626</u>	<u>\$ 501</u>	<u>\$ 2,702</u>	<u>\$ 29,990</u>	<u>\$ 83,005</u>	<u>\$ 1,385</u>	<u>\$ 1,283</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	SOLID WASTE LANDFILL	PUBLIC DEFENDERS FUND	IV-D PRIVATE COLLECTIONS	CO OFFENDER TRANSPORTATION	CLERK ARRA FUND	ST SHARE PROBATION TRANSFERS	SCHOOL PENSION DEBT	STATE FAIR BOARD
Cash and investments - beginning	\$ 2,329	\$ 7,550	\$ 42	\$ 21,184	\$ 9,086	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	194,109	5
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	360	-	-
Fines and forfeits	-	15,728	-	-	-	-	-	-
Other receipts	-	-	2,719	360	-	-	-	-
Total receipts	-	15,728	2,719	360	-	360	194,109	5
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	2,285	-	2,522	-	360	194,109	5
Total disbursements	-	2,285	-	2,522	-	360	194,109	5
Excess (deficiency) of receipts over disbursements	-	13,443	2,719	(2,162)	-	-	-	-
Cash and investments - ending	<u>\$ 2,329</u>	<u>\$ 20,993</u>	<u>\$ 2,761</u>	<u>\$ 19,022</u>	<u>\$ 9,086</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, 2012  
 (Continued)

	STATE FORESTRY	TOWNSHIP TAX	TOWNSHIP FIRE FIGHTING	PUBLIC LIBRARY	SCHOOL DEBT SERVICES	SCHOOL TRANSPORTATION	CORPORATION GENERAL	MOTOR VEHICLE HIGHWAY ST
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	11	64,332	73,050	712,734	1,844,038	2,139,059	5,379,055	476,311
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>11</u>	<u>64,332</u>	<u>73,050</u>	<u>712,734</u>	<u>1,844,038</u>	<u>2,139,059</u>	<u>5,379,055</u>	<u>476,311</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	11	64,332	73,050	712,734	1,844,038	2,139,059	5,379,055	476,311
Total disbursements	<u>11</u>	<u>64,332</u>	<u>73,050</u>	<u>712,734</u>	<u>1,844,038</u>	<u>2,139,059</u>	<u>5,379,055</u>	<u>476,311</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>	<u>\$ -</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	PARK CITY	CEMETARY CITY	AIRPORT CITY	CITY DEMOLITION LIENS	ADMINISTRATIVE FEES	WELFARE INDIGENT FUND	COURTHOUSE LEASE- DEBT SERVICE	SCHOOL CAPITAL PROJECT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 78,827	\$ -	\$ 179,203	\$ -
Receipts:								
Taxes	555,736	4,756	118,900	1,200	-	152	465,962	2,666,882
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	45,316	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	4,223	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>555,736</u>	<u>4,756</u>	<u>118,900</u>	<u>1,200</u>	<u>4,223</u>	<u>152</u>	<u>511,278</u>	<u>2,666,882</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	520,000	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	555,736	4,756	118,900	1,200	80,915	152	-	2,666,882
Total disbursements	<u>555,736</u>	<u>4,756</u>	<u>118,900</u>	<u>1,200</u>	<u>80,915</u>	<u>152</u>	<u>520,000</u>	<u>2,666,882</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	(76,692)	-	(8,722)	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,135</u>	<u>\$ -</u>	<u>\$ 170,481</u>	<u>\$ -</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	ASSISTANCE TO WARDS	CHILDREN WITH SPECIAL NEEDS	WELFARE ALLOCATION FUND	CUMULATIVE CAPITAL DEV (CITY)	BUS REPLACEMENT	SCHOOL ALLOCATION FUND	POOR RELIEF TAX DIST	CEMETERY DONATIONS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 404
Receipts:								
Taxes	13	26	-	35,432	247,457	-	99,409	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	212,734	-	-	613,323	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	13	26	212,734	35,432	247,457	613,323	99,409	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	13	26	212,734	35,432	247,457	613,323	99,409	-
Total disbursements	13	26	212,734	35,432	247,457	613,323	99,409	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 404

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	ANIMAL SHELTER DONATIONS	CASA DONATIONS	EMERGENCY MANAGEMENT DONATIONS	FAYETTE CO PARKS	EMA DISASTER MENTAL HLTH TEAM	FEDERAL WITHHOLDING	STATE WITHHOLDING	SOCIAL SECURITY
Cash and investments - beginning	\$ 5,353	\$ 1	\$ 5,632	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2,244	-	-	7,219	1,024	422,644	148,498	178,207
Total receipts	2,244	-	-	7,219	1,024	422,644	148,498	178,207
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	1,276	-	872	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	422,644	148,498	178,207
Total disbursements	-	-	1,276	-	872	422,644	148,498	178,207
Excess (deficiency) of receipts over disbursements	2,244	-	(1,276)	7,219	152	-	-	-
Cash and investments - ending	\$ 7,597	\$ 1	\$ 4,356	\$ 7,219	\$ 152	\$ -	\$ -	\$ -

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	VISION CARE INC	AMERICAN ASSURANCE	PUBLIC EMPLOYEES RETIREMENT	SHERIFF RETIREMENT	NATCO CREDIT UNION	CHRISTMAS CLUB	COIT PAYROLL	GARNISHMENT
Cash and investments - beginning	\$ 19	\$ -	\$ 25,869	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	15,298	20,412	109,769	11,593	134,929	93,579	97,153	49,740
Total receipts	15,298	20,412	109,769	11,593	134,929	93,579	97,153	49,740
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	15,317	20,412	135,638	11,593	134,929	93,579	97,153	49,740
Total disbursements	15,317	20,412	135,638	11,593	134,929	93,579	97,153	49,740
Excess (deficiency) of receipts over disbursements	(19)	-	(25,869)	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	MEDICARE TAX	UNION DUES	VOLUNTARY WAGE ASSIGN	BOSTON LIFE INSURANCE	DEFERRED COMPENSATION	DENTAL INSURANCE	NIPPON HEALTH INS	TOTALS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,781	\$ 11,478,779
Receipts:								
Taxes	-	-	-	-	-	-	-	32,679,351
Licenses and permits	-	-	-	-	-	-	-	27,011
Intergovernmental	-	-	-	-	-	-	-	4,390,851
Charges for services	-	-	-	-	-	-	-	1,608,913
Fines and forfeits	-	-	-	-	-	-	-	375,509
Other receipts	61,524	5,840	29,056	28,010	7,320	56,013	270,464	6,957,149
Total receipts	61,524	5,840	29,056	28,010	7,320	56,013	270,464	46,038,784
Disbursements:								
Personal services	-	-	-	-	-	-	-	6,972,386
Supplies	-	-	-	-	-	-	-	1,241,613
Other services and charges	-	-	-	-	-	-	-	3,124,165
Debt service - principal and interest	-	-	-	-	-	-	-	677,000
Capital outlay	-	-	-	-	-	-	-	419,568
Other disbursements	61,524	5,840	29,056	28,010	7,320	56,013	268,321	34,305,141
Total disbursements	61,524	5,840	29,056	28,010	7,320	56,013	268,321	46,739,873
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	2,143	(701,089)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,924	\$ 10,777,690

FAYETTE COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2012

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 453,035</u>	<u>\$ 208,652</u>

FAYETTE COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2012

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Fifth Third Equipment Finance	Purchase of 5 Dump Trucks for Highway Dept.	\$ 145,795	08-01-12	08-01-16
John Deere Credit	Purchase of Grader for Highway Dept.	<u>57,649</u>	05-18-10	02-18-13
Total governmental activities		<u>203,444</u>		
Total of annual lease payments		<u>\$ 203,444</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Courthouse Renovation and Addition	\$ 7,960,000	\$ 643,000
Totals		<u>\$ 7,960,000</u>	<u>\$ 643,000</u>

FAYETTE COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2012

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 626,392
Infrastructure	12,032,195
Buildings	15,738,398
Machinery, equipment, and vehicles	<u>5,645,108</u>
Total governmental activities	<u>34,042,093</u>
Total capital assets	<u><u>\$ 34,042,093</u></u>

FAYETTE COUNTY  
OTHER REPORT

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

County Treasurer

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](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF FAYETTE COUNTY, INDIANA

***Report on Compliance for Each Major Federal Program***

We have audited Fayette County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012. 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.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
(Continued)

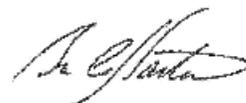
***Report on Internal Control Over Compliance***

Management of the County is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the type of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program 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.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance 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. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Bruce Hartman  
State Examiner

May 21, 2013

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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, 2012

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF JUSTICE</u>				
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	11VANP029 2011-VA-GX-0039	\$ 39,552 <u>22,439</u>
Total for program				<u>61,991</u>
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	11STPR052	<u>18,500</u>
Total for federal grantor agency				<u>80,491</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation	20.205	DES # 0100363 DES # 0100364 DES # 1173486 DES # 1173578	49,536 29,268 45,000 <u>11,644</u>
Total for cluster				<u>135,448</u>
Formula Grants for Other Than Urbanized Areas	Indiana Department of Transportation	20.509	11811191 12811821	28,720 <u>123,393</u>
Total for program				<u>152,113</u>
Total for federal grantor agency				<u>287,561</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Public Health Emergency Preparedness	Indiana Department of Health	93.069	BPRS 120-70	<u>7,813</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance	Indiana Department of Health	93.283	BPRS 120-70	<u>2,119</u>
Child Support Enforcement Clerk Prosecutor Incentives Indirect Costs	Indiana Department of Child Services	93.563		53,591 147,383 60,846 <u>30,256</u>
Total for program				<u>292,076</u>
Total for federal grantor agency				<u>302,008</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067	C44P-053A C44P-2-287A	80,000 <u>12,500</u>
Total for program				<u>92,500</u>
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	C44P-2-328A	<u>17,050</u>
Total for federal grantor agency				<u>109,550</u>
Total federal awards expended				<u>\$ 779,610</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 the 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, 2012:

Program Title	Federal CFDA Number	2012
Formula Grants for Other Than Urbanized Areas	20.509	\$ 152,113

FAYETTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I – Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unqualified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies 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 OMB Circular A-133?	no

Identification of Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.563	Highway Planning and Construction Cluster 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.

FAYETTE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 21, 2013 with Debra Shaw Kidd, Auditor; Barton Barker, President of the Board of County Commissioners; and Shirley Wise, President of the County Council. Our audit disclosed no material items that warrant comment at this time.