

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, 2013 to December 31, 2013



FILED
09/26/2014

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
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 <i>Government Auditing Standards</i>	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	10-12
Notes to Financial Statement	13-18
Supplementary Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-44
Schedule of Leases and Debt	45
Schedule of Capital Assets.....	46
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance.....	48-49
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards.....	52-53
Notes to Schedule of Expenditures of Federal Awards	54
Schedule of Findings and Questioned Costs	55
Other Report	56

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 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	Barton Barker	01-01-13 to 12-31-14
President of the County Council	Shirley Wise Michael Wenta	01-01-13 to 12-31-13 01-01-14 to 12-31-14



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

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, 2013, 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, 2013.

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, 2013, 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 August 25, 2014, 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 records 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 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.


Paul D. Joyce, CPA
State Examiner

August 25, 2014



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 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, 2013, and the related notes to the financial statement, and have issued our report thereon dated August 25, 2014, 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*
(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*.

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.


Paul D. Joyce, CPA
State Examiner

August 25, 2014

(This page intentionally left blank.)

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Treasurer After Settlement Collections	\$ 299,181	\$ 434,883	\$ 299,181	\$ 434,883
Sheriff's Inmate Trust	18,807	118,761	121,847	15,721
Jail Commissary	38,686	126,992	150,002	15,676
Clerk's Trust	399,329	2,670,942	2,559,613	510,658
Sheriff's Cash Book	-	948,537	948,537	-
County General	1,545,703	5,467,048	5,872,914	1,139,837
Sheriff Accident Report	722	99	-	821
Co Share Econ Dev Inc Tax	202,948	383,120	270,463	315,605
EDIT-Co Facilities Revenue	105,198	774,753	774,000	105,951
Cities & Towns	-	6,541	6,004	537
Clerk's Perpetuation	6,240	9,594	2,872	12,962
COIT Distributive Shares	116,040	1,422,503	1,440,000	98,543
Community Correction Grant	23,315	427,291	510,768	(60,162)
Community Transition	92,201	67,650	5,118	154,733
County Share Disclosure	4,408	2,755	-	7,163
Covered Bridges	10,478	1,851	4,903	7,426
Cumulative Bridge	937,892	507,540	473,224	972,208
Cumulative Capital Development	1,035,520	163,854	188,229	1,011,145
Cumulative Bldg Court House	211,378	29,343	18,420	222,301
Cumulative Bldg Jail	100,982	30,691	45,816	85,857
Community Drug Free	22,508	23,453	24,630	21,331
Local Plan & Right to Know	341	-	-	341
Emergency Telephone	-	24	-	24
Extradition	947	3,800	-	4,747
Firearms Training	20,692	9,300	4,214	25,778
Health Dept	71,123	239,315	235,065	75,373
Co Ident Security Protection	1,284	2,181	2,090	1,375
Local Health Maint Grant	40,299	33,139	16,982	56,456
Local Road & Streets	1,008,190	656,573	774,098	890,665
Misdemeanant	59,216	18,708	12,484	65,440
Highway Dept	468,894	1,246,391	1,197,113	518,172
Transfer Fee Plat Books	34,941	6,420	9,600	31,761
Rainy Day	5,419	-	-	5,419
Reassessment	13,876	-	13,876	-
2015 Reassessment	343,567	169,539	86,872	426,234
Recorder Perpetuation	147,561	36,432	25,981	158,012
County Sex Offender Fees	4,862	1,363	-	6,225
Public Defenders	20,993	15,314	33,996	2,311
Excess Tax (Surplus)	121,665	13,268	14,789	120,144
Cornerstone Perpetuation	9,487	4,674	5,636	8,525
Tax Sale	78,199	111,474	186,433	3,240
Tax Sale Surplus	151,160	254,746	160,734	245,172
GAL/CASA	25,478	10,255	4,878	30,855
Election & Registration	463	-	-	463
Auditors Ineligible Deductions	5,886	7,882	4,475	9,293
Elected Officials Training	3,086	2,208	793	4,501
Fayette County Parks	7,219	21,656	14,438	14,437
Fayette County 911	407,308	479,394	435,427	451,275
Adult Administration Fee	9,360	14,740	9,360	14,740
Cemetery	42,864	18,998	31,933	29,929
User Fees	56,927	5,156	2,478	59,605
General Drain Improvement	7,080	-	1,400	5,680
Big Flatrock River Drain	17,055	9,516	4,632	21,939
Sheriff Tax Sale Fund	120	18,220	14,272	4,068
IV-D Private Collection	2,761	3,813	5,160	1,414
Donations	12,358	22,797	1,496	33,659
Courthouse Lease-Debt Svc	170,481	442,756	483,000	130,237
Payroll- United Way	-	10	10	-
Payroll- Insurance	24,924	428,421	429,885	23,460
Payroll- Voluntary Wage Assign	-	20,633	20,633	-

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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Payroll- Christmas Club	-	99,631	99,631	-
Payroll- Deferred Compensation	-	6,655	6,655	-
Payroll- Federal Withholding	-	402,703	402,703	-
Payroll- FICA & Medicare Tax	-	310,303	310,303	-
Payroll- Local Option (COIT)	-	92,468	92,468	-
Payroll- PERF	-	104,222	104,222	-
Payroll- Sheriff Retirement	-	11,796	11,796	-
Payroll- State Withholding	-	141,235	141,235	-
Payroll- Union Dues	-	5,765	5,765	-
Payroll- Garnishment	-	52,054	52,054	-
Fayette Co Wheel Tax	960	43,526	44,486	-
Fayette Co Wheel Surtax	-	548,088	548,088	-
Commercial Vehicle Excise	-	72,591	72,591	-
City Weed Lien	-	7,542	7,542	-
Delinquent Sewer	-	46,363	46,363	-
Financial Institution Tax	-	73,118	73,118	-
CEDIT HSC- Inventory HS Credit	59,095	375,478	421,775	12,798
HEA 1001-2008 State Homestead Credit	2,553	-	13	2,540
Homestead Credit Rebate	14,248	-	-	14,248
Local Option Income Tax	504,496	3,067,784	3,493,866	78,414
Fines & Foreitures	-	3,245	3,245	-
Infraction Judgements	2,218	23,951	25,012	1,157
Overweight Vehicles	-	5,304	5,304	-
Special Death	170	2,400	2,275	295
Disclosure Fees	250	2,755	2,745	260
Coroners Education	245	2,262	2,349	158
State Share Probation Transfers	-	125	125	-
Recorder Mortgage Fees	200	2,109	2,164	145
State Sex Offender Fees	11	152	148	15
Child Restraint Fee	75	800	875	-
Inheritance Tax	90,119	651,870	659,160	82,829
Education Plate Fee Dist	56	394	450	-
Riverboat Tax Revenue	-	143,815	143,815	-
Innkeepers Tax	6,828	24,467	24,575	6,720
County Option Income Tax	-	3,136,362	3,067,784	68,578
Title IV-D ARRA	3,352	-	3,352	-
Prosecutor ARRA	17,237	-	-	17,237
Clerk's ARRA	9,086	-	-	9,086
Title IV-D Incentive	44,485	14,540	1,948	57,077
Pros Atty Incentive IV-D	38,279	22,192	29,350	31,121
Clerk's Incentive IV-D	56,138	14,540	9,172	61,506
Treasurer's Cash Change	750	-	-	750
Clerk's ISETS	1,347	635,244	634,966	1,625
Southern By-Pass	89,649	-	-	89,649
Welfare Trust	6	-	-	6
Land Acquisitions	217,157	-	-	217,157
Courthouse Operating	319,505	160,000	179,026	300,479
Police Pension Trust Share	6,049	3,802	-	9,851
Felony	501	-	-	501
Sheriff Leo	2,702	114	-	2,816
Advocate User Fees	1,385	-	-	1,385
Probation Substance Testing	1,283	-	1,283	-
Solid Waste Landfill	2,329	-	-	2,329
Co Offender Transportation	1,785	125	-	1,910
Administrative Fees	2,135	6,431	-	8,566
Pretrial Diversion Fees	12,457	21,551	6,830	27,178
Deferral Fees	8,861	9,240	2,539	15,562
Adult Prob Superior	77,626	23,187	14,578	86,235
Juv Prob Circuit Court	29,990	2,000	9,724	22,266
Adult Prob Circuit Court	83,005	14,770	12,475	85,300

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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Township Tax	-	60,548	60,548	-
Township Fire Fighting	-	73,136	73,136	-
Public Library	-	716,463	716,463	-
School Pension Debt	-	209,049	209,049	-
School Debt Services	-	1,877,561	1,877,561	-
School Transportation	-	2,171,395	2,171,395	-
School Capital Project	-	2,773,302	2,773,302	-
School Bus Replacement	-	390,269	390,269	-
School State Loan 2013	-	155,978	155,978	-
School Allocation Fund	-	473,304	473,304	-
Corporation General	-	5,332,911	5,332,911	-
Park City	-	538,337	538,337	-
Cemetery City	-	3,765	3,765	-
Airport City	-	95,997	95,997	-
Cumulative Capital Dev City	-	38,352	38,352	-
City Demolition Liens	-	390	390	-
Welfare Allocation Fund	-	164,165	164,165	-
Poor Relief Tax Dist	-	101,438	101,438	-
Orange Twp. Weed Liens	-	325	325	-
City- Motor Vehicle Highway	-	538,337	538,337	-
Bioterrorism Preparedness	779	38,280	35,316	3,743
STOP Grant	3,519	13,235	19,181	(2,427)
Senior Center Transition Grant	-	166,678	166,678	-
Victim's Assistance	14,845	50,182	47,886	17,141
State Homeland Security	-	80,838	61,519	19,319
Emp-Emerg Mgt Performance Grant	-	3,535	3,531	4
RR Crossing Improvement Grant	-	19,999	19,999	-
EMA Disater Mental Health	152	30	182	-
Drug/ SHOCAP	3,824	-	-	3,824
EARN Indiana	-	1,501	1,253	248
Bullet Proof Vest	168	-	-	168
Build Ind Orange Water	37,922	-	-	37,922
Health Bioterrorism	12	-	-	12
Neighborhood Watch	101	-	-	101
Dental Health Grant	93	-	-	93
Terrorism Planning Grant	1,407	-	1,332	75
Holdover Supervisor	200	-	-	200
EMA-EMPQ Grant	11,874	-	2,788	9,086
Child Care Grant	421	-	-	421
Prob Drug Coalition Grant	600	-	-	600
Tobacco Settlement Trust	42,674	8,895	7,466	44,103
DARE Program	5,104	-	-	5,104
Project Income	352,880	296,425	211,387	437,918
Health Vital Records	3,123	-	-	3,123
Bldg Foundation Grant	59	-	-	59
Toxic Waste Education	175	-	-	175
H1N1	101	-	-	101
Work Release Recreation Commission	21,397	16,741	8,689	29,449
Probation Juvenile Drug Grant	115	-	-	115
Circuit Court Improvement Grant	-	750	744	6
Totals	<u>\$ 10,777,790</u>	<u>\$ 44,748,497</u>	<u>\$ 45,043,690</u>	<u>\$ 10,482,597</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 Indiana 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. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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 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.

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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, 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.

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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 Capitol Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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. 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. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of unreimbursed federal and state grants.

FAYETTE COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Note 8. Holding Corporations

The County has entered into a capital lease with Fayette County Indiana Building Corp. (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2013 totaled \$639,000.

Note 9. Other Postemployment Benefits

The County provides to eligible retirees and their spouses the following benefits: Health Insurance. These benefits pose a liability to the County for this year and in future years. Information regarding the benefits can be obtained by contacting the County.

Note 10. Combined Funds

Funds related to Drainage Maintenance Funds and Donations were reported individually in the prior financial statement but were combined into one fund for the current financial statement.

Fund Name	Balance 12-31-12	Combined Fund	Balance 01-01-13
Big Flatrock River Drain	\$ -		
J Lawless Drain Reconstruction	-		
Louise Lewis Drain	900		
Fries-Stewart Drain	2,978		
Collyer-Wilkinson Drain	-		
HC & ME Culbertson Drain	5,316		
James Fisher Drain	-		
Samuel Kirkpatrick Drain	-		
Springer Drain	3,345		
Town of Orange Drain	4,516		
Robert Rich Open Drain	-		
		Big Flatrock River Drain	\$ 17,055
Cemetery Donations	404		
Animal Shelter Donations	7,597		
CASA Donation	1		
Emergency Management Donations	4,356		
		Donations	12,358

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, 2013

	Treasurer After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	Sheriff's Cash Book	County General	Sheriff Accident Report
Cash and investments - beginning	\$ 299,181	\$ 18,807	\$ 38,686	\$ 399,329	\$ -	\$ 1,545,703	\$ 722
Receipts:							
Taxes	434,883	-	-	-	-	4,040,831	20
Licenses and permits	-	-	-	-	-	59,112	-
Intergovernmental	-	-	-	-	-	402,863	-
Charges for services	-	-	-	-	-	562,774	79
Fines and forfeits	-	-	-	-	-	90,808	-
Other receipts	-	118,761	126,992	2,670,942	948,537	310,660	-
Total receipts	<u>434,883</u>	<u>118,761</u>	<u>126,992</u>	<u>2,670,942</u>	<u>948,537</u>	<u>5,467,048</u>	<u>99</u>
Disbursements:							
Personal services	-	-	-	-	-	3,643,387	-
Supplies	-	-	-	-	-	438,635	-
Other services and charges	-	-	-	-	-	1,509,157	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,227	-
Other disbursements	299,181	121,847	150,002	2,559,613	948,537	280,508	-
Total disbursements	<u>299,181</u>	<u>121,847</u>	<u>150,002</u>	<u>2,559,613</u>	<u>948,537</u>	<u>5,872,914</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>135,702</u>	<u>(3,086)</u>	<u>(23,010)</u>	<u>111,329</u>	<u>-</u>	<u>(405,866)</u>	<u>99</u>
Cash and investments - ending	<u>\$ 434,883</u>	<u>\$ 15,721</u>	<u>\$ 15,676</u>	<u>\$ 510,658</u>	<u>\$ -</u>	<u>\$ 1,139,837</u>	<u>\$ 821</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Co Share Econ Dev Inc Tax	EDIT-Co Facilities Revenue	Cities & Towns	Clerk's Perpetuation	COIT Distributive Shares	Community Correction Grant	Community Transition
Cash and investments - beginning	\$ 202,948	\$ 105,198	\$ -	\$ 6,240	\$ 116,040	\$ 23,315	\$ 92,201
Receipts:							
Taxes	383,120	774,753	-	-	1,378,197	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	6,541	-	44,139	-	-
Fines and forfeits	-	-	-	9,594	-	-	-
Other receipts	-	-	-	-	167	427,291	67,650
Total receipts	<u>383,120</u>	<u>774,753</u>	<u>6,541</u>	<u>9,594</u>	<u>1,422,503</u>	<u>427,291</u>	<u>67,650</u>
Disbursements:							
Personal services	-	-	-	2,872	1,240,000	442,636	5,118
Supplies	-	-	-	-	-	18,986	-
Other services and charges	95,723	-	-	-	200,000	20,344	-
Debt service - principal and interest	160,000	-	-	-	-	-	-
Capital outlay	14,740	-	-	-	-	20,090	-
Other disbursements	-	774,000	6,004	-	-	8,712	-
Total disbursements	<u>270,463</u>	<u>774,000</u>	<u>6,004</u>	<u>2,872</u>	<u>1,440,000</u>	<u>510,768</u>	<u>5,118</u>
Excess (deficiency) of receipts over disbursements	<u>112,657</u>	<u>753</u>	<u>537</u>	<u>6,722</u>	<u>(17,497)</u>	<u>(83,477)</u>	<u>62,532</u>
Cash and investments - ending	<u>\$ 315,605</u>	<u>\$ 105,951</u>	<u>\$ 537</u>	<u>\$ 12,962</u>	<u>\$ 98,543</u>	<u>\$ (60,162)</u>	<u>\$ 154,733</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	County Share Disclosure	Covered Bridges	Cumulative Bridge	Cumulative Capital Development	Cumulative Bldg Court House	Cumulative Bldg Jail	Community Drug Free
Cash and investments - beginning	\$ 4,408	\$ 10,478	\$ 937,892	\$ 1,035,520	\$ 211,378	\$ 100,982	\$ 22,508
Receipts:							
Taxes	-	-	261,125	147,566	27,327	26,720	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	1,851	19,265	10,887	2,016	1,971	-
Charges for services	2,755	-	-	-	-	-	23,453
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	227,150	5,401	-	2,000	-
Total receipts	<u>2,755</u>	<u>1,851</u>	<u>507,540</u>	<u>163,854</u>	<u>29,343</u>	<u>30,691</u>	<u>23,453</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	4,903	473,224	33,656	18,290	33,752	24,630
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	154,573	130	12,064	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>4,903</u>	<u>473,224</u>	<u>188,229</u>	<u>18,420</u>	<u>45,816</u>	<u>24,630</u>
Excess (deficiency) of receipts over disbursements	<u>2,755</u>	<u>(3,052)</u>	<u>34,316</u>	<u>(24,375)</u>	<u>10,923</u>	<u>(15,125)</u>	<u>(1,177)</u>
Cash and investments - ending	<u>\$ 7,163</u>	<u>\$ 7,426</u>	<u>\$ 972,208</u>	<u>\$ 1,011,145</u>	<u>\$ 222,301</u>	<u>\$ 85,857</u>	<u>\$ 21,331</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Local Plan & Right to Know	Emergency Telephone	Extradition	Firearms Training	Health Dept	Co Ident Security Protection	Local Health Maint Grant
Cash and investments - beginning	\$ 341	\$ -	\$ 947	\$ 20,692	\$ 71,123	\$ 1,284	\$ 40,299
Receipts:							
Taxes	-	-	-	-	94,749	-	-
Licenses and permits	-	-	-	9,300	9,095	-	-
Intergovernmental	-	-	-	-	7,024	-	33,139
Charges for services	-	24	-	-	106,844	2,181	-
Fines and forfeits	-	-	3,800	-	-	-	-
Other receipts	-	-	-	-	21,603	-	-
Total receipts	-	24	3,800	9,300	239,315	2,181	33,139
Disbursements:							
Personal services	-	-	-	-	185,449	-	16,982
Supplies	-	-	-	-	2,031	-	-
Other services and charges	-	-	-	-	47,564	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	4,214	21	2,090	-
Total disbursements	-	-	-	4,214	235,065	2,090	16,982
Excess (deficiency) of receipts over disbursements	-	24	3,800	5,086	4,250	91	16,157
Cash and investments - ending	\$ 341	\$ 24	\$ 4,747	\$ 25,778	\$ 75,373	\$ 1,375	\$ 56,456

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Local Road & Streets	Misdemeanant	Highway Dept	Transfer Fee Plat Books	Rainy Day	Reassessment	2015 Reassessment
Cash and investments - beginning	\$ 1,008,190	\$ 59,216	\$ 468,894	\$ 34,941	\$ 5,419	\$ 13,876	\$ 343,567
Receipts:							
Taxes	456,900	-	-	-	-	-	157,890
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	196,846	18,708	1,244,306	-	-	-	11,649
Charges for services	-	-	-	6,420	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>2,827</u>	<u>-</u>	<u>2,085</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>656,573</u>	<u>18,708</u>	<u>1,246,391</u>	<u>6,420</u>	<u>-</u>	<u>-</u>	<u>169,539</u>
Disbursements:							
Personal services	-	-	868,856	-	-	-	17,604
Supplies	581,867	-	211,432	-	-	-	-
Other services and charges	34,637	-	115,993	9,600	-	-	69,268
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	157,594	12,484	832	-	-	-	-
Other disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,876</u>	<u>-</u>
Total disbursements	<u>774,098</u>	<u>12,484</u>	<u>1,197,113</u>	<u>9,600</u>	<u>-</u>	<u>13,876</u>	<u>86,872</u>
Excess (deficiency) of receipts over disbursements	<u>(117,525)</u>	<u>6,224</u>	<u>49,278</u>	<u>(3,180)</u>	<u>-</u>	<u>(13,876)</u>	<u>82,667</u>
Cash and investments - ending	<u>\$ 890,665</u>	<u>\$ 65,440</u>	<u>\$ 518,172</u>	<u>\$ 31,761</u>	<u>\$ 5,419</u>	<u>\$ -</u>	<u>\$ 426,234</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Recorder Perpetuation	County Sex Offender Fees	Public Defenders	Excess Tax (Surplus)	Cornerstone Perpetuation	Tax Sale	Tax Sale Surplus
Cash and investments - beginning	\$ 147,561	\$ 4,862	\$ 20,993	\$ 121,665	\$ 9,487	\$ 78,199	\$ 151,160
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	36,432	1,363	-	-	4,674	-	-
Fines and forfeits	-	-	15,314	-	-	-	-
Other receipts	-	-	-	13,268	-	111,474	254,746
Total receipts	<u>36,432</u>	<u>1,363</u>	<u>15,314</u>	<u>13,268</u>	<u>4,674</u>	<u>111,474</u>	<u>254,746</u>
Disbursements:							
Personal services	-	-	-	-	3,504	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	33,996	-	2,132	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	25,981	-	-	14,789	-	186,433	160,734
Total disbursements	<u>25,981</u>	<u>-</u>	<u>33,996</u>	<u>14,789</u>	<u>5,636</u>	<u>186,433</u>	<u>160,734</u>
Excess (deficiency) of receipts over disbursements	<u>10,451</u>	<u>1,363</u>	<u>(18,682)</u>	<u>(1,521)</u>	<u>(962)</u>	<u>(74,959)</u>	<u>94,012</u>
Cash and investments - ending	<u>\$ 158,012</u>	<u>\$ 6,225</u>	<u>\$ 2,311</u>	<u>\$ 120,144</u>	<u>\$ 8,525</u>	<u>\$ 3,240</u>	<u>\$ 245,172</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	GAL/CASA	Election & Registration	Auditors Ineligible Deductions	Elected Officials Training	Fayette County Parks	Fayette County 911	Adult Administration Fee
Cash and investments - beginning	\$ 25,478	\$ 463	\$ 5,886	\$ 3,086	\$ 7,219	\$ 407,308	\$ 9,360
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	10,255	-	-	-	-	-	-
Charges for services	-	-	-	2,208	-	479,383	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	7,882	-	21,656	11	14,740
Total receipts	<u>10,255</u>	<u>-</u>	<u>7,882</u>	<u>2,208</u>	<u>21,656</u>	<u>479,394</u>	<u>14,740</u>
Disbursements:							
Personal services	-	-	-	-	-	339,488	-
Supplies	1,460	-	-	-	-	5,608	-
Other services and charges	3,418	-	3,795	225	-	85,517	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	680	-	-	4,814	-
Other disbursements	-	-	-	568	14,438	-	9,360
Total disbursements	<u>4,878</u>	<u>-</u>	<u>4,475</u>	<u>793</u>	<u>14,438</u>	<u>435,427</u>	<u>9,360</u>
Excess (deficiency) of receipts over disbursements	<u>5,377</u>	<u>-</u>	<u>3,407</u>	<u>1,415</u>	<u>7,218</u>	<u>43,967</u>	<u>5,380</u>
Cash and investments - ending	<u>\$ 30,855</u>	<u>\$ 463</u>	<u>\$ 9,293</u>	<u>\$ 4,501</u>	<u>\$ 14,437</u>	<u>\$ 451,275</u>	<u>\$ 14,740</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Cemetery	User Fees	General Drain Improvement	Big Flatrock River Drain	Sheriff Tax Sale Fund	IV-D Private Collection	Donations
Cash and investments - beginning	\$ 42,864	\$ 56,927	\$ 7,080	\$ 17,055	\$ 120	\$ 2,761	\$ 12,358
Receipts:							
Taxes	17,611	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,299	-	-	-	-	-	-
Charges for services	-	5,156	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	88	-	-	9,516	18,220	3,813	22,797
Total receipts	<u>18,998</u>	<u>5,156</u>	<u>-</u>	<u>9,516</u>	<u>18,220</u>	<u>3,813</u>	<u>22,797</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	29,549	-	-	-	-	-	580
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,384	-	-	-	-	-	-
Other disbursements	-	2,478	1,400	4,632	14,272	5,160	916
Total disbursements	<u>31,933</u>	<u>2,478</u>	<u>1,400</u>	<u>4,632</u>	<u>14,272</u>	<u>5,160</u>	<u>1,496</u>
Excess (deficiency) of receipts over disbursements	<u>(12,935)</u>	<u>2,678</u>	<u>(1,400)</u>	<u>4,884</u>	<u>3,948</u>	<u>(1,347)</u>	<u>21,301</u>
Cash and investments - ending	<u>\$ 29,929</u>	<u>\$ 59,605</u>	<u>\$ 5,680</u>	<u>\$ 21,939</u>	<u>\$ 4,068</u>	<u>\$ 1,414</u>	<u>\$ 33,659</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Courthouse Lease-Debt Svc	Payroll- United Way	Payroll- Insurance	Payroll- Voluntary Wage Assign	Payroll- Christmas Club	Payroll- Deferred Compensation	Payroll- Federal Withholding
Cash and investments - beginning	\$ 170,481	\$ -	\$ 24,924	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	412,334	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	30,422	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	10	428,421	20,633	99,631	6,655	402,703
Total receipts	<u>442,756</u>	<u>10</u>	<u>428,421</u>	<u>20,633</u>	<u>99,631</u>	<u>6,655</u>	<u>402,703</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	483,000	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	10	429,885	20,633	99,631	6,655	402,703
Total disbursements	<u>483,000</u>	<u>10</u>	<u>429,885</u>	<u>20,633</u>	<u>99,631</u>	<u>6,655</u>	<u>402,703</u>
Excess (deficiency) of receipts over disbursements	<u>(40,244)</u>	<u>-</u>	<u>(1,464)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 130,237</u>	<u>\$ -</u>	<u>\$ 23,460</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, 2013
 (Continued)

	Payroll- FICA & Medicare Tax	Payroll- Local Option (COIT)	Payroll- PERF	Payroll- Sheriff Retirement	Payroll- State Withholding	Payroll- Union Dues	Payroll- Garnishment
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	310,303	92,468	104,222	11,796	141,235	5,765	52,054
Total receipts	<u>310,303</u>	<u>92,468</u>	<u>104,222</u>	<u>11,796</u>	<u>141,235</u>	<u>5,765</u>	<u>52,054</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	310,303	92,468	104,222	11,796	141,235	5,765	52,054
Total disbursements	<u>310,303</u>	<u>92,468</u>	<u>104,222</u>	<u>11,796</u>	<u>141,235</u>	<u>5,765</u>	<u>52,054</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, 2013
 (Continued)

	Fayette Co Wheel Tax	Fayette Co Wheel Surtax	Commercial Vehicle Excise	City Weed Lien	Delinquent Sewer	Financial Institution Tax	CREDIT HSC- Inventory HS Credit
Cash and investments - beginning	\$ 960	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,095
Receipts:							
Taxes	-	-	-	-	-	-	375,478
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	73,118	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	43,526	548,088	72,591	7,542	46,363	-	-
Total receipts	43,526	548,088	72,591	7,542	46,363	73,118	375,478
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	44,486	548,088	72,591	7,542	46,363	73,118	421,775
Total disbursements	44,486	548,088	72,591	7,542	46,363	73,118	421,775
Excess (deficiency) of receipts over disbursements	(960)	-	-	-	-	-	(46,297)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,798

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	HEA 1001-2008 State Homestead Credit	Homestead Credit Rebate	Local Option Income Tax	Fines & Foreitures	Infraction Judgements	Overweight Vehicles	Special Death
Cash and investments - beginning	\$ 2,553	\$ 14,248	\$ 504,496	\$ -	\$ 2,218	\$ -	\$ 170
Receipts:							
Taxes	-	-	3,067,784	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	2,400
Fines and forfeits	-	-	-	3,245	23,951	5,304	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	3,067,784	3,245	23,951	5,304	2,400
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	13	-	3,493,866	3,245	25,012	5,304	2,275
Total disbursements	13	-	3,493,866	3,245	25,012	5,304	2,275
Excess (deficiency) of receipts over disbursements	(13)	-	(426,082)	-	(1,061)	-	125
Cash and investments - ending	\$ 2,540	\$ 14,248	\$ 78,414	\$ -	\$ 1,157	\$ -	\$ 295

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Disclosure Fees	Coroners Education	State Share Probation Transfers	Recorder Mortgage Fees	State Sex Offender Fees	Child Restraint Fee	Inheritance Tax
Cash and investments - beginning	\$ 250	\$ 245	\$ -	\$ 200	\$ 11	\$ 75	\$ 90,119
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	651,870
Charges for services	2,755	2,262	125	2,109	152	-	-
Fines and forfeits	-	-	-	-	-	800	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>2,755</u>	<u>2,262</u>	<u>125</u>	<u>2,109</u>	<u>152</u>	<u>800</u>	<u>651,870</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,745	2,349	125	2,164	148	875	659,160
Total disbursements	<u>2,745</u>	<u>2,349</u>	<u>125</u>	<u>2,164</u>	<u>148</u>	<u>875</u>	<u>659,160</u>
Excess (deficiency) of receipts over disbursements	<u>10</u>	<u>(87)</u>	<u>-</u>	<u>(55)</u>	<u>4</u>	<u>(75)</u>	<u>(7,290)</u>
Cash and investments - ending	<u>\$ 260</u>	<u>\$ 158</u>	<u>\$ -</u>	<u>\$ 145</u>	<u>\$ 15</u>	<u>\$ -</u>	<u>\$ 82,829</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Education Plate Fee Dist	Riverboat Tax Revenue	Innkeepers Tax	County Option Income Tax	Title IV-D ARRA	Prosecutor ARRA	Clerk's ARRA
Cash and investments - beginning	\$ 56	\$ -	\$ 6,828	\$ -	\$ 3,352	\$ 17,237	\$ 9,086
Receipts:							
Taxes	-	-	24,467	3,067,784	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	143,815	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	394	-	-	68,578	-	-	-
Total receipts	394	143,815	24,467	3,136,362	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	3,352	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	450	143,815	24,575	3,067,784	-	-	-
Total disbursements	450	143,815	24,575	3,067,784	3,352	-	-
Excess (deficiency) of receipts over disbursements	(56)	-	(108)	68,578	(3,352)	-	-
Cash and investments - ending	\$ -	\$ -	\$ 6,720	\$ 68,578	\$ -	\$ 17,237	\$ 9,086

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Title IV-D Incentive	Pros Atty Incentive IV-D	Clerk's Incentive IV-D	Treasurer's Cash Change	Clerk's ISETS	Southern By-Pass	Welfare Trust
Cash and investments - beginning	\$ 44,485	\$ 38,279	\$ 56,138	\$ 750	\$ 1,347	\$ 89,649	\$ 6
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	14,540	22,192	14,540	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	635,244	-	-
Total receipts	<u>14,540</u>	<u>22,192</u>	<u>14,540</u>	<u>-</u>	<u>635,244</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	10,000	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,948	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	19,350	9,172	-	634,966	-	-
Total disbursements	<u>1,948</u>	<u>29,350</u>	<u>9,172</u>	<u>-</u>	<u>634,966</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>12,592</u>	<u>(7,158)</u>	<u>5,368</u>	<u>-</u>	<u>278</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 57,077</u>	<u>\$ 31,121</u>	<u>\$ 61,506</u>	<u>\$ 750</u>	<u>\$ 1,625</u>	<u>\$ 89,649</u>	<u>\$ 6</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Land Acquisitions	Courthouse Operating	Police Pension Trust Share	Felony	Sheriff Leo	Advocate User Fees	Probation Substance Testing
Cash and investments - beginning	\$ 217,157	\$ 319,505	\$ 6,049	\$ 501	\$ 2,702	\$ 1,385	\$ 1,283
Receipts:							
Taxes	-	160,000	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	3,802	-	-	-	-
Other receipts	-	-	-	-	114	-	-
Total receipts	-	160,000	3,802	-	114	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	179,026	-	-	-	-	1,283
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	179,026	-	-	-	-	1,283
Excess (deficiency) of receipts over disbursements	-	(19,026)	3,802	-	114	-	(1,283)
Cash and investments - ending	\$ 217,157	\$ 300,479	\$ 9,851	\$ 501	\$ 2,816	\$ 1,385	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Solid Waste Landfill	Co Offender Transportation	Administrative Fees	Pretrial Diversion Fees	Deferral Fees	Adult Prob Superior	Juv Prob Circuit Court
Cash and investments - beginning	\$ 2,329	\$ 1,785	\$ 2,135	\$ 12,457	\$ 8,861	\$ 77,626	\$ 29,990
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	23,187	2,000
Fines and forfeits	-	-	6,431	21,551	9,240	-	-
Other receipts	-	125	-	-	-	-	-
Total receipts	-	125	6,431	21,551	9,240	23,187	2,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	2,751	-
Other services and charges	-	-	-	6,185	1,855	11,801	9,724
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	645	684	26	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	6,830	2,539	14,578	9,724
Excess (deficiency) of receipts over disbursements	-	125	6,431	14,721	6,701	8,609	(7,724)
Cash and investments - ending	\$ 2,329	\$ 1,910	\$ 8,566	\$ 27,178	\$ 15,562	\$ 86,235	\$ 22,266

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Adult Prob Circuit Court	Township Tax	Township Fire Fighting	Public Library	School Pension Debt	School Debt Services	School Transporation
Cash and investments - beginning	\$ 83,005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	60,548	73,136	716,463	209,049	1,877,561	2,171,395
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	14,770	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>14,770</u>	<u>60,548</u>	<u>73,136</u>	<u>716,463</u>	<u>209,049</u>	<u>1,877,561</u>	<u>2,171,395</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	3,343	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	9,132	-	-	-	-	-	-
Other disbursements	-	60,548	73,136	716,463	209,049	1,877,561	2,171,395
Total disbursements	<u>12,475</u>	<u>60,548</u>	<u>73,136</u>	<u>716,463</u>	<u>209,049</u>	<u>1,877,561</u>	<u>2,171,395</u>
Excess (deficiency) of receipts over disbursements	<u>2,295</u>	-	-	-	-	-	-
Cash and investments - ending	<u>\$ 85,300</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, 2013
 (Continued)

	School Capital Project	School Bus Replacement	School State Loan 2013	School Allocation Fund	Corporation General	Park City	Cemetery City
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	2,773,302	390,269	155,978	473,304	5,332,911	538,337	3,765
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>2,773,302</u>	<u>390,269</u>	<u>155,978</u>	<u>473,304</u>	<u>5,332,911</u>	<u>538,337</u>	<u>3,765</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>2,773,302</u>	<u>390,269</u>	<u>155,978</u>	<u>473,304</u>	<u>5,332,911</u>	<u>538,337</u>	<u>3,765</u>
Total disbursements	<u>2,773,302</u>	<u>390,269</u>	<u>155,978</u>	<u>473,304</u>	<u>5,332,911</u>	<u>538,337</u>	<u>3,765</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, 2013
 (Continued)

	Airport City	Cumulative Capital Dev City	City Demolition Liens	Welfare Allocation Fund	Poor Relief Tax Dist	Orange Twp. Weed Liens	City- Motor Vehicle Highway
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	95,997	38,352	-	-	101,438	-	538,337
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	164,165	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	390	-	-	325	-
Total receipts	<u>95,997</u>	<u>38,352</u>	<u>390</u>	<u>164,165</u>	<u>101,438</u>	<u>325</u>	<u>538,337</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	95,997	38,352	390	164,165	101,438	325	538,337
Total disbursements	<u>95,997</u>	<u>38,352</u>	<u>390</u>	<u>164,165</u>	<u>101,438</u>	<u>325</u>	<u>538,337</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, 2013
 (Continued)

	Bioterrorism Preparedness	STOP Grant	Senior Center Transition Grant	Victim's Assistance	State Homeland Security	Emp-Emerg Mgt Performance Grant	RR Crossing Improvement Grant
Cash and investments - beginning	\$ 779	\$ 3,519	\$ -	\$ 14,845	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	38,280	13,235	166,678	50,182	80,838	3,535	19,999
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	38,280	13,235	166,678	50,182	80,838	3,535	19,999
Disbursements:							
Personal services	21,236	19,181	-	44,087	-	-	-
Supplies	69	-	-	3,799	-	283	19,999
Other services and charges	8,155	-	166,678	-	15,000	45	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	5,856	-	-	-	43,343	3,203	-
Other disbursements	-	-	-	-	3,176	-	-
Total disbursements	35,316	19,181	166,678	47,886	61,519	3,531	19,999
Excess (deficiency) of receipts over disbursements	2,964	(5,946)	-	2,296	19,319	4	-
Cash and investments - ending	\$ 3,743	\$ (2,427)	\$ -	\$ 17,141	\$ 19,319	\$ 4	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	EMA Disater Mental Health	Drug/ SHOCAP	EARN Indiana	Bullet Proof Vest	Build Ind Orange Water	Health Bioterrorism
Cash and investments - beginning	\$ 152	\$ 3,824	\$ -	\$ 168	\$ 37,922	\$ 12
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	1,501	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	30	-	-	-	-	-
Total receipts	<u>30</u>	<u>-</u>	<u>1,501</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	1,253	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	182	-	-	-	-	-
Total disbursements	<u>182</u>	<u>-</u>	<u>1,253</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(152)</u>	<u>-</u>	<u>248</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,824</u>	<u>\$ 248</u>	<u>\$ 168</u>	<u>\$ 37,922</u>	<u>\$ 12</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Neighborhood Watch	Dental Health Grant	Terrorism Planning Grant	Holdover Supervisor	EMA-EMPQ Grant	Child Care Grant
Cash and investments - beginning	\$ 101	\$ 93	\$ 1,407	\$ 200	\$ 11,874	\$ 421
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	1,194	-
Other services and charges	-	-	1,332	-	915	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	679	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	1,332	-	2,788	-
Excess (deficiency) of receipts over disbursements	-	-	(1,332)	-	(2,788)	-
Cash and investments - ending	\$ 101	\$ 93	\$ 75	\$ 200	\$ 9,086	\$ 421

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Prob Drug Coalition Grant	Tobacco Settlement Trust	DARE Program	Project Income	Health Vital Records	Bldg Foundation Grant
Cash and investments - beginning	\$ 600	\$ 42,674	\$ 5,104	\$ 352,880	\$ 3,123	\$ 59
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	296,425	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	8,895	-	-	-	-
Total receipts	-	8,895	-	296,425	-	-
Disbursements:						
Personal services	-	-	-	118,067	-	-
Supplies	-	5,841	-	1,317	-	-
Other services and charges	-	1,625	-	91,905	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	98	-	-
Total disbursements	-	7,466	-	211,387	-	-
Excess (deficiency) of receipts over disbursements	-	1,429	-	85,038	-	-
Cash and investments - ending	\$ 600	\$ 44,103	\$ 5,104	\$ 437,918	\$ 3,123	\$ 59

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Toxic Waste Education	H1N1	Work Release Recreation Commission	Probation Juvenile Drug Grant	Circuit Court Improvement Grant	Totals
Cash and investments - beginning	\$ 175	\$ 101	\$ 21,397	\$ 115	\$ -	\$ 10,777,790
Receipts:						
Taxes	-	-	-	-	-	30,859,681
Licenses and permits	-	-	-	-	-	77,507
Intergovernmental	-	-	-	-	750	3,450,238
Charges for services	-	-	-	-	-	1,632,112
Fines and forfeits	-	-	-	-	-	193,840
Other receipts	-	-	16,741	-	-	8,535,119
Total receipts	-	-	16,741	-	750	44,748,497
Disbursements:						
Personal services	-	-	-	-	-	6,979,720
Supplies	-	-	8,349	-	-	1,303,621
Other services and charges	-	-	340	-	744	3,355,209
Debt service - principal and interest	-	-	-	-	-	643,000
Capital outlay	-	-	-	-	-	445,180
Other disbursements	-	-	-	-	-	32,316,960
Total disbursements	-	-	8,689	-	744	45,043,690
Excess (deficiency) of receipts over disbursements	-	-	8,052	-	6	(295,193)
Cash and investments - ending	\$ 175	\$ 101	\$ 29,449	\$ 115	\$ 6	\$ 10,482,597

FAYETTE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2013

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	8/1/2012	8/1/2016
Fayette County Indiana Building Corporation	Courthouse	<u>639,000</u>	6/30/2012	12/31/2027
Total of annual lease payments		<u>\$ 784,795</u>		

FAYETTE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2013

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	6,456,504
Total governmental activities	34,853,489
Total capital assets	\$ 34,853,489

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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, 2013. 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, 2013.

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 the 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 types 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.


Paul D. Joyce, CPA
State Examiner

August 25, 2014

(This page intentionally left blank.)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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, 2013

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>Department of Justice</u>				
Crime Victim Assistance Victims Assistance Grant	Indiana Criminal Justice Institute	16.575	2012-VA-GX-0017	\$ 50,181
Total - Crime Victim Assistance				<u>50,181</u>
Violence Against Women Formula Grants STOP Grant	Indiana Criminal Justice Institute	16.588	2012-WF-AX-0035	<u>13,235</u>
Total - Violence Against Women Formula Grants				<u>13,235</u>
Total - Department of Justice				<u>63,416</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster Highway Planning and Construction County Bridge Planning & Construction County Bridge Planning & Construction County Bridge Planning & Construction County Bridge Planning & Construction	Indiana Dept of Transportation	20.205	DES #0100362 DES #0100363 DES #0100364 DES #1173578	57,576 7,922 126,718 <u>34,933</u>
Total - Highway Planning and Construction Cluster				<u>227,149</u>
Formula Grants for Rural Areas Senior Center Public Transportation Grant Senior Center Public Transportation Grant	Indiana Dept of Transportation	20.509	EDS # A249-12-320289 EDS # A249-13-320278	19,707 <u>146,971</u>
Total - Formula Grants for Rural Areas				<u>166,678</u>
Total - Department of Transportation				<u>393,827</u>
<u>Department of Health and Human Services</u>				
Public Health Emergency Preparedness	Indiana Dept of Health	93.069	BPRS 120.75	<u>14,380</u>
Total - Public Health Emergency Preparedness				<u>14,380</u>
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Bioterrorism Preparedness	Indiana Dept of Health	93.074	BPRS 120.7	<u>17,036</u>
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				<u>17,036</u>

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

FAYETTE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013
(Continued)

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>Department of Health and Human Services (continued)</u>				
Centers for Disease Control & Prevention - Investigation and Technical Assistance Bioterrorism Preparedness	Indiana Dept of Health	93.283	BPRS 120.75	<u>3,900</u>
Total - Centers for Disease Control & Prevention - Investigation and Technical Assistance				<u>3,900</u>
Child Support Enforcement Title IV-D Reimbursement to County General IV-D Incentive Funds Prosecutor's IV-D Incentive Clerk's IV-D Incentive	Indiana Dept of Child Services	93.563	FY 2013 FY 2013 FY 2013 FY 2013	188,452 1,948 29,350 9,172
ARRA - Child Support Enforcement, Recovery Act			FY 2010-11	<u>3,352</u>
Total - Child Support Enforcement				<u>232,274</u>
Total - Department of Health and Human Services				<u>267,590</u>
<u>Department of Homeland Security</u>				
Emergency Management Performance Grant	Indiana Dept of Homeland Security	97.042	C44P-3-124B C44P-3-252B	3,530 <u>17,050</u>
Total - Emergency Management Performance Grants				<u>20,580</u>
State Homeland Security Program (SHSP)	Indiana Dept of Homeland Security	97.073	C44P-2-287A C44P-3-176B	43,343 <u>15,000</u>
Total - State Homeland Security Program (SHSP)				<u>58,343</u>
Total - Department of Homeland Security				<u>78,923</u>
Total federal awards expended				<u>\$ 803,756</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 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, 2013:

Program Title	Federal CFDA Number	2013
Formula Grants for Rural Areas	20.509	\$ 166,678

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; Unmodified 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:	Unmodified
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:

CFDA Number	Name of Federal Program or Cluster
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.

OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.