

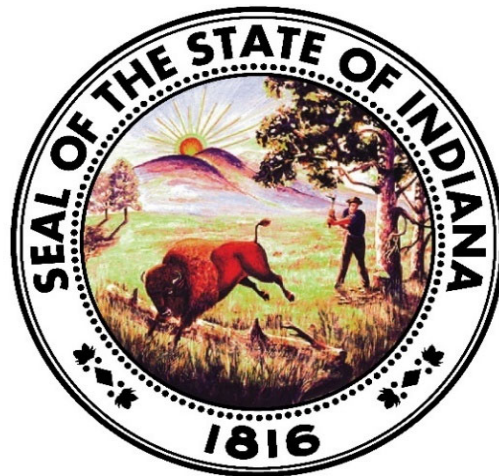
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

FAYETTE COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED

08/12/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jane Downard	01-01-23 to 12-31-24
County Treasurer	Lavonda Glover	01-01-23 to 12-31-24
Clerk of the Circuit Court	Dawn Hughes	01-01-23 to 12-31-24
County Sheriff	Zac Jones	01-01-23 to 12-31-24
County Recorder	Lisa Witt	01-01-23 to 12-31-24
President of the Board of County Commissioners	Dale Strong	01-01-23 to 12-31-24
President of the County Council	Robert Stewart Sharon Cranfill	01-01-23 to 12-31-23 01-01-24 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF FAYETTE COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Fayette County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2023, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises 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, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 22, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the County's 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

July 22, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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.

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units 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 County's Annual Financial Report 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 other information presented was approved by management of the County. It is 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, 2023

Fund	Cash and Investments			Cash and Investments
	01-01-23	Receipts	Disbursements	
After Settlement Collections	\$ 1,213,820	\$ 524,390	\$ 1,213,820	\$ 524,390
Jail Commissary	10,714	244,228	239,631	15,311
Clerk Trust Account	832,742	3,047,319	3,187,959	692,102
County General	5,981,636	9,683,012	8,561,526	7,103,122
Sheriff Accident Report	1,881	165	-	2,046
Co Share Econ Dev Inc T	435,056	157,125	128,072	464,109
LIT - Special Purpose	269,078	1,127,466	1,095,696	300,848
Cities & Towns	323	4,767	5,090	-
Clerk's Perpetuation	44,124	11,492	7,103	48,513
Project Income Comm Correction	-	54,327	54,327	-
Community Transition Fund	468,772	21,600	5,212	485,160
Tourism Bureau	39,044	18,573	30,645	26,972
Sales Disclosure - County Share	11,618	5,130	3,790	12,958
Covered Bridges	8,142	-	8,142	-
Cumulative Bridge Fund	457,266	569,721	309,070	717,917
Cumulative Capital Development	912,178	252,516	201,349	963,345
Cumulative Bldg Court House	439,528	34,023	-	473,551
Cumulative Bldg Jail	59,837	33,256	19,425	73,668
Community Drug Free Fund	43,561	31,277	34,817	40,021
LEPC & Right to Know	3,580	-	18	3,562
Extradition	8,469	-	-	8,469
Firearms Training Fund	24,217	12,120	21,440	14,897
Health Dept	370,790	363,666	364,042	370,414
Co Ident Security Protection	23,481	3,391	2,937	23,935
Local Public Health Services	-	25,156	-	25,156
Local Health Maint Grant	131,302	16,570	30,043	117,829
Local Road & Streets	176,247	1,621,969	468,680	1,329,536
MVH Restricted	327,717	986,573	782,922	531,368
Misdemeanant Fund	46,915	14,119	34,984	26,050
Highway Dept	526,876	1,176,214	1,497,753	205,337
Parks Non-Reverting Capital	30,000	-	-	30,000
Transfer Fee Plat Books	52,604	11,750	6,000	58,354
Rainy Day Fund	1,535,030	-	-	1,535,030
Recorder Perpetuation	182,149	52,305	39,801	194,653
County Sex Offender Fees	14,209	2,300	-	16,509
Public Defenders Fund	65,200	3,783	-	68,983
Excess Tax (Surplus)	53,439	20,713	24,287	49,865
Corners Perpetuation	72,558	16,945	13,303	76,200
Tax Sale	6,237	135,330	119,426	22,141
Tax Sale Surplus	251,836	112,417	91,845	272,408
Commissioners Deed Sale	6,352	-	-	6,352
GAL/CASA	48,993	11,179	16,358	43,814
Election & Registration	998	-	-	998
Auditors Ineligible Deductions	30,733	-	-	30,733
Elected Officials Training	19,186	3,401	3,847	18,740
Fayette County Parks	14,450	-	-	14,450
Statewide 911	425,340	338,103	384,285	379,158
Reassessment	88,855	125,871	173,530	41,196
Adult Administration Fee	46,551	24,466	-	71,017
Cemetery	10,571	21,992	22,000	10,563
User Fees Fund	26,142	5,813	12,780	19,175
General Drain Improvement	9,134	-	-	9,134
Big Flatrock River Drain	-	1,030	1,030	-
Sheriff Sale Administration	449	6,520	6,320	649
Cemetery Donations	378	-	-	378
Courthouse Lease-Debt Svc	140,022	483,284	440,000	183,306
Self-Insurance	1,667,916	1,935,570	1,705,619	1,897,867
Payroll	-	45	45	-
Payroll-Health Insurance	12,945	302,568	303,490	12,023
Payroll-Voluntary Wage Assign	-	233	233	-
Payroll-Deferred Compensation	-	1,110	1,110	-
Payroll-Federal Withholding	-	446,153	446,153	-
Payroll-Medicare Tax	-	88,056	88,056	-
Payroll-Local Option	5,003	147,776	147,776	5,003
Payroll-PERF	-	147,993	147,993	-
Payroll-Sheriff Retirement	-	20,887	20,887	-

FAYETTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments			Cash and Investments
	01-01-23	Receipts	Disbursements	
Payroll-State Withholding	6,540	192,810	192,810	6,540
Payroll-Union Dues	661	9,049	9,047	663
Payroll-Garnishment	-	20,027	20,027	-
Sheriff Pension Holding	1,840	-	-	1,840
Settlement	-	26,951,677	26,951,677	-
Wheel/Surtax	3,767	1,627,175	1,629,532	1,410
Commercial Vehicle Excise	-	85,013	81,400	3,613
Financial Institution Tax	-	140,214	140,214	-
LIT - Property Tax Relief	188,147	5,051,049	4,859,516	379,680
Fines & Forfeitures	-	628	585	43
Infraction Judgements	153	3,364	2,974	543
Overweight Vehicles	-	20	20	-
Special Death Fund	95	1,605	1,565	135
Disclosure Fees	490	5,408	5,428	470
Coroners Education Fund	279	1,890	2,021	148
St Share Probation Transfers	125	250	375	-
Recorder Mortgage Fees	131	1,933	1,940	124
State Sex Offender Fees	21	256	256	21
Child Restraint Fee	25	75	100	-
Inheritance Tax	4,711	-	-	4,711
Education Plate Fee Dist	1,246	225	1,471	-
Riverboat Tax Revenue	-	146,176	131,575	14,601
Innkeepers Tax	6,492	31,302	28,839	8,955
LIT - Certified Shares	486	4,509,865	4,509,865	486
IV-D Private Collection	9,035	1,518	735	9,818
Title IV-D Incentive Fund	149,321	11,823	4,200	156,944
Pros Atty Incentive IV-D	10,293	17,785	21,472	6,606
Clerk's Incentive IV-D	51,592	11,823	10,316	53,099
Community Corrections Grant	70	-	70	-
Emergency Telephone Fund	24	-	-	24
Louise Lewis Drain	4,880	472	-	5,352
Fries-Stewart Drain	2,613	939	-	3,552
HC & ME Culbertson Drain	8,927	324	-	9,251
James T Fisher Drain	11,191	2,819	-	14,010
Samuel Kirkpatrick Drain	-	106	106	-
Springer Drain	4,088	392	-	4,480
Town of Orange Drain	4,516	-	-	4,516
George Seeley North Drain	-	685	685	-
J Lawless Maintenance	-	1,612	1,612	-
H.H. Elliott Rush	-	266	266	-
Animal Shelter Donation	74,477	34,144	19,930	88,691
CASA Donations	100	500	600	-
Emergency Management Donation	17	-	17	-
Payroll Life Insurance	1,002	11,577	11,432	1,147
Payroll-Social Security	-	376,498	376,498	-
Homestead Credit Rebate	14,248	-	-	14,248
Treasurer's Change Fund	750	-	-	750
Clerk ISETS	719	285,798	278,457	8,060
Sheriff's Inmate Trust	27,330	286,667	283,113	30,884
DOC Prosecutor's Diversion	719	44,034	42,973	1,780
LIT-Correction/Rehabilitation	739,464	901,973	590,222	1,051,215
Opioid Restricted Fund	110,688	27,776	74,727	63,737
Opioid Unrestricted Fund	26,878	330	19,912	7,296
George Seeley South Drain	-	25	25	-
Sam Lamberson Drain	616	2,849	-	3,465
RICO Forfeiture	3,991	6,488	5,763	4,716
Veteran's Donations	200	-	-	200
Jail Treatment Donations	1,030	-	-	1,030
Sheriff's K9 Donation Fund	-	1,040	-	1,040
Southern By-Pass	7,362	-	-	7,362
Welfare Trust	6	-	-	6
Land Acquisitions	217,157	-	-	217,157
Courthouse Operating Fund	1,257,487	798,300	689,464	1,366,323
Police Pension Trust Share	11,487	-	-	11,487
Felony Fund	501	-	-	501
Sheriff Leo Fund	2,903	-	-	2,903

FAYETTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments			Cash and Investments
	01-01-23	Receipts	Disbursements	
Advocate User Fees	1,385	-	-	1,385
Solid Waste Landfill	2,329	-	-	2,329
Co Offender Transportation	7,370	188	-	7,558
Administrative Fees	21,283	-	-	21,283
Statewide 911 City Share	68,518	120,000	65,158	123,360
Econ Dev Payment Windfarm	52,000	-	-	52,000
Pretrial Diversion Fees	47,531	42,220	43,913	45,838
Deferral Fees	1,096	3,253	2,113	2,236
Adult Prob Superior	82,271	72,560	57,877	96,954
Juv Prob Circuit Court	2,097	1,211	1,910	1,398
Adult Prob Circuit Court	36,434	-	23,867	12,567
Payroll-Accidental Insurance	1,525	2,413	-	3,938
Payroll-Critical Insurance	3,534	6,206	-	9,740
Cumulative Capital Dev City	786	-	-	786
LOIT 2016 Special Distribution	19,266	-	-	19,266
Bioterrorism Prep 93.074	3,970	-	-	3,970
STOP Grant 16.588	(3,018)	16,992	17,068	(3,094)
Public Trans Grant 20.509/526	(1,144)	589,103	587,959	-
Victim's Assistance 16.575	16,900	47,754	42,216	22,438
State Homeland Security 97.067	(26,956)	114,431	81,079	6,396
Emer Mgt Perf Grt 97.042	18,050	36,000	54,050	-
93.558 TANF Comm Corrections	28,718	-	12,727	15,991
Bioterrorism Prep 93.069	89	49,053	45,166	3,976
IN Statewide 911 CFDA#20.615	(15,222)	-	-	(15,222)
COPS Grant	(6,554)	39,448	86,046	(53,152)
Foster Care-Title IV-E 93.658	1,801	3,465	-	5,266
COVID-19 OCRA Grant	-	250,000	250,000	-
COVID-19 Testing Grant 93.354	105,765	-	59,790	45,975
Coronavirus Emerg Supp 16.034	2,376	-	-	2,376
COVID Vac. Grant 93.268 & 93.3	17,391	-	-	17,391
COVID Vac Children 93.268	12,479	-	-	12,479
COVID School Liaison 93.323	76,042	5	45,024	31,023
COVID Vac. Children 93.268	(7,677)	110,000	15,214	87,109
LHD IMMUNE Grant 93.268	(18,202)	94,417	44,021	32,194
ARP Corona Local Fiscal 21.019	4,277,629	46	2,470,895	1,806,780
Emerg.Response Annual Survey	1,000	-	-	1,000
Mitigation Grant CFDA#97.047	(18,000)	-	1,457	(19,457)
VOCA Supplemental	-	-	4,219	(4,219)
Drug/SHOCAP	3,824	-	-	3,824
EARN Indiana	248	-	-	248
Bullet Proof Vests 16.607	868	3,150	-	4,018
Build Ind Orange Water	37,922	-	-	37,922
Neighborhood Watch	101	-	-	101
Dental Health Grant	93	-	-	93
Holdover Supervisor	200	-	-	200
EMA-EMPQ Grant	57	-	-	57
Child Care Grant	421	-	-	421
Prob Drug Coalition Grant	600	-	-	600
Tobacco Settlement Trust	96,312	8,586	6,732	98,166
Project Income	1,069,808	630,363	383,981	1,316,190
Health Vital Records	3,123	-	-	3,123
Bldg Foundation Grant	59	-	-	59
Toxic Waste Education	175	-	-	175
Wrk Rels/Recreation/Com	99,609	52,346	26,133	125,822
Probation Juvenile Drug Grant	115	-	-	115
Circuit Court Improvmnt Grant	6	-	-	6
IN Veteran's Affairs Grant	500	-	-	500
Probation DOC Grant	47,549	128,386	174,092	1,843
Community Crossing Grant	118,917	-	76,270	42,647
Jail Treatment	26,131	94,090	106,305	13,916
Court Recidivism Reduction	3,951	121,074	120,880	4,145
Drug Court- Project Income	54,958	25,515	13,385	67,088
Drug Court Supply Grant	-	866	-	866
Drug Court United Way	451	-	24	427
Drug Co Whitewater Valley REMC	1,000	-	-	1,000
Drug Court Drug Coal Grant	1,165	4,784	-	5,949

FAYETTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-23			12-31-23
911 FCF Grant	547	-	-	547
General Mills Grant	1,918	-	-	1,918
In Shape Juvenile Training	1,824	-	-	1,824
Proactive Grant CASA Equipment	109	-	-	109
Probation DOC Grant	50,824	-	3,817	47,007
Jail Treatment	45,450	-	3,349	42,101
DOC Prosecutor Diversion	3,739	-	1,640	2,099
Court Recidivism Reduction Alt	7,497	-	6,073	1,424
VASIA Grant	-	75,000	75,000	-
CASA Capacity Fund	2,329	4,180	5,536	973
Ind.Superior Court Scholarship	(1,301)	-	-	(1,301)
Problem Solving Court Grant	30	9,933	9,671	292
Community Correction Grant	-	651,928	651,928	-
Opioid Settlement Match Grant	-	82,052	79,052	3,000
Fayette Comm Foundation Grant	-	14	881	(867)
Fayette Co Foundation GrantEMA	-	2,500	2,500	-
Duke Energy EMA Grant	-	10,000	9,964	36
Jail Re-Entry Program	-	30,000	13,660	16,340
EMA-REMC Grant	-	1,200	1,200	-
Rush Shelby Round Up Grant EMA	-	4,635	4,449	186
Totals	<u>\$ 27,151,076</u>	<u>\$ 69,655,699</u>	<u>\$ 69,316,790</u>	<u>\$ 27,489,985</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. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's 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. 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 the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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. Amounts received 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).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

Other receipts. Amounts received from various sources, including, but 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. Amounts disbursed 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. Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for 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. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but 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, make transfers 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 amounts 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 amounts 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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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, the following: 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 Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS 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
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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.

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2023.

Note 8. Holding Corporation

The County has entered into a capital lease with the Fayette County, Indiana Building Corporation (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 2023 totaled \$600,000.

Note 9. Other Postemployment Benefits

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

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OTHER INFORMATION

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	After Settlement Collections	Jail Commissary	Clerk Trust Account	County General	Sheriff Accident Report	Co Share Econ Dev Inc T
Cash and investments - beginning	\$ 1,213,820	\$ 10,714	\$ 832,742	\$ 5,981,636	\$ 1,881	\$ 435,056
Receipts:						
Taxes	524,390	-	-	5,493,049	-	-
Licenses and permits	-	-	-	65,592	-	-
Intergovernmental receipts	-	-	-	2,438,156	-	157,125
Charges for services	-	-	-	824,359	165	-
Fines and forfeits	-	-	-	74,442	-	-
Other receipts	-	244,228	3,047,319	787,414	-	-
Total receipts	524,390	244,228	3,047,319	9,683,012	165	157,125
Disbursements:						
Personal services	-	-	-	5,572,098	-	-
Supplies	-	-	-	132,660	-	-
Other services and charges	-	-	-	2,469,875	-	128,072
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	251,985	-	-
Other disbursements	1,213,820	239,631	3,187,959	134,908	-	-
Total disbursements	1,213,820	239,631	3,187,959	8,561,526	-	128,072
Excess (deficiency) of receipts over (under) disbursements	(689,430)	4,597	(140,640)	1,121,486	165	29,053
Cash and investments - ending	\$ 524,390	\$ 15,311	\$ 692,102	\$ 7,103,122	\$ 2,046	\$ 464,109

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT - Special Purpose	Cities & Towns	Clerk's Perpetuation	Project Income Comm Correction	Community Transition Fund	Tourism Bureau
Cash and investments - beginning	\$ 269,078	\$ 323	\$ 44,124	\$ -	\$ 468,772	\$ 39,044
Receipts:						
Taxes	-	-	-	-	-	18,573
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,127,466	-	-	54,327	21,600	-
Charges for services	-	4,767	11,492	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	1,127,466	4,767	11,492	54,327	21,600	18,573
Disbursements:						
Personal services	-	-	7,103	-	-	-
Supplies	-	-	-	-	1,000	-
Other services and charges	-	-	-	-	4,212	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,095,696	5,090	-	54,327	-	30,645
Total disbursements	1,095,696	5,090	7,103	54,327	5,212	30,645
Excess (deficiency) of receipts over (under) disbursements	31,770	(323)	4,389	-	16,388	(12,072)
Cash and investments - ending	\$ 300,848	\$ -	\$ 48,513	\$ -	\$ 485,160	\$ 26,972

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sales Disclosure - County Share	Covered Bridges	Cumulative Bridge Fund	Cumulative Capital Development	Cumulative Bldg Court House	Cumulative Bldg Jail
Cash and investments - beginning	\$ 11,618	\$ 8,142	\$ 457,266	\$ 912,178	\$ 439,528	\$ 59,837
Receipts:						
Taxes	-	-	302,054	234,027	31,526	30,815
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	23,859	18,477	2,497	2,441
Charges for services	5,130	-	243,808	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	12	-	-
Total receipts	5,130	-	569,721	252,516	34,023	33,256
Disbursements:						
Personal services	-	-	-	79,999	-	-
Supplies	-	-	-	6,658	-	2,530
Other services and charges	3,750	8,142	309,070	82,149	-	9,550
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	28,778	-	7,345
Other disbursements	40	-	-	3,765	-	-
Total disbursements	3,790	8,142	309,070	201,349	-	19,425
Excess (deficiency) of receipts over (under) disbursements	1,340	(8,142)	260,651	51,167	34,023	13,831
Cash and investments - ending	\$ 12,958	\$ -	\$ 717,917	\$ 963,345	\$ 473,551	\$ 73,668

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Community Drug Free Fund	LEPC & Right to Know	Extradition	Firearms Training Fund	Health Dept	Co Ident Security Protection
Cash and investments - beginning	\$ 43,561	\$ 3,580	\$ 8,469	\$ 24,217	\$ 370,790	\$ 23,481
Receipts:						
Taxes	-	-	-	-	104,046	-
Licenses and permits	-	-	-	-	18,860	-
Intergovernmental receipts	-	-	-	-	8,212	-
Charges for services	31,277	-	-	12,120	204,165	3,391
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	28,383	-
Total receipts	31,277	-	-	12,120	363,666	3,391
Disbursements:						
Personal services	-	-	-	-	240,622	-
Supplies	-	-	-	-	112,003	-
Other services and charges	33,937	18	-	-	11,417	2,937
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	880	-	-	-	-	-
Other disbursements	-	-	-	21,440	-	-
Total disbursements	34,817	18	-	21,440	364,042	2,937
Excess (deficiency) of receipts over (under) disbursements	(3,540)	(18)	-	(9,320)	(376)	454
Cash and investments - ending	\$ 40,021	\$ 3,562	\$ 8,469	\$ 14,897	\$ 370,414	\$ 23,935

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Local Public Health Services	Local Health Maint Grant	Local Road & Streets	MVH Restricted	Misdemeanant Fund
Cash and investments - beginning	\$ -	\$ 131,302	\$ 176,247	\$ 327,717	\$ 46,915
Receipts:					
Taxes	-	-	1,243,075	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	25,156	16,570	378,894	986,573	14,119
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>25,156</u>	<u>16,570</u>	<u>1,621,969</u>	<u>986,573</u>	<u>14,119</u>
Disbursements:					
Personal services	-	30,043	-	220,365	-
Supplies	-	-	403,991	374,131	11,865
Other services and charges	-	-	64,689	54,826	14,119
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	133,600	9,000
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>30,043</u>	<u>468,680</u>	<u>782,922</u>	<u>34,984</u>
Excess (deficiency) of receipts over (under) disbursements	<u>25,156</u>	<u>(13,473)</u>	<u>1,153,289</u>	<u>203,651</u>	<u>(20,865)</u>
Cash and investments - ending	<u>\$ 25,156</u>	<u>\$ 117,829</u>	<u>\$ 1,329,536</u>	<u>\$ 531,368</u>	<u>\$ 26,050</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Highway Dept	Parks Non-Reverting Capital	Transfer Fee Plat Books	Rainy Day Fund	Recorder Perpetuation
Cash and investments - beginning	\$ 526,876	\$ 30,000	\$ 52,604	\$ 1,535,030	\$ 182,149
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,172,677	-	-	-	-
Charges for services	-	-	11,750	-	52,305
Fines and forfeits	-	-	-	-	-
Other receipts	3,537	-	-	-	-
Total receipts	<u>1,176,214</u>	<u>-</u>	<u>11,750</u>	<u>-</u>	<u>52,305</u>
Disbursements:					
Personal services	932,204	-	-	-	3,672
Supplies	146,297	-	-	-	-
Other services and charges	214,471	-	6,000	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	204,781	-	-	-	-
Other disbursements	-	-	-	-	36,129
Total disbursements	<u>1,497,753</u>	<u>-</u>	<u>6,000</u>	<u>-</u>	<u>39,801</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(321,539)</u>	<u>-</u>	<u>5,750</u>	<u>-</u>	<u>12,504</u>
Cash and investments - ending	<u>\$ 205,337</u>	<u>\$ 30,000</u>	<u>\$ 58,354</u>	<u>\$ 1,535,030</u>	<u>\$ 194,653</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	County Sex Offender Fees	Public Defenders Fund	Excess Tax (Surplus)	Corners Perpetuation	Tax Sale	Tax Sale Surplus
Cash and investments - beginning	\$ 14,209	\$ 65,200	\$ 53,439	\$ 72,558	\$ 6,237	\$ 251,836
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,300	3,783	-	16,945	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	20,713	-	135,330	112,417
Total receipts	2,300	3,783	20,713	16,945	135,330	112,417
Disbursements:						
Personal services	-	-	-	1,048	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	12,255	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	24,287	-	119,426	91,845
Total disbursements	-	-	24,287	13,303	119,426	91,845
Excess (deficiency) of receipts over (under) disbursements	2,300	3,783	(3,574)	3,642	15,904	20,572
Cash and investments - ending	\$ 16,509	\$ 68,983	\$ 49,865	\$ 76,200	\$ 22,141	\$ 272,408

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Commissioners Deed Sale	GAL/CASA	Election & Registration	Auditors Ineligible Deductions	Elected Officials Training
Cash and investments - beginning	\$ 6,352	\$ 48,993	\$ 998	\$ 30,733	\$ 19,186
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	11,179	-	-	-
Charges for services	-	-	-	-	3,401
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	11,179	-	-	3,401
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	8,036	-	-	-
Other services and charges	-	7,910	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	412	-	-	-
Other disbursements	-	-	-	-	3,847
Total disbursements	-	16,358	-	-	3,847
Excess (deficiency) of receipts over (under) disbursements	-	(5,179)	-	-	(446)
Cash and investments - ending	\$ 6,352	\$ 43,814	\$ 998	\$ 30,733	\$ 18,740

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Fayette County Parks	Statewide 911	Reassessment	Adult Administration Fee	Cemetery
Cash and investments - beginning	\$ 14,450	\$ 425,340	\$ 88,855	\$ 46,551	\$ 10,571
Receipts:					
Taxes	-	-	116,611	-	20,383
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	9,210	-	1,609
Charges for services	-	338,103	-	24,466	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	50	-	-
Total receipts	-	338,103	125,871	24,466	21,992
Disbursements:					
Personal services	-	317,592	14,336	-	-
Supplies	-	-	-	-	-
Other services and charges	-	38,245	159,194	-	22,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	28,448	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	384,285	173,530	-	22,000
Excess (deficiency) of receipts over (under) disbursements	-	(46,182)	(47,659)	24,466	(8)
Cash and investments - ending	\$ 14,450	\$ 379,158	\$ 41,196	\$ 71,017	\$ 10,563

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	User Fees Fund	General Drain Improvement	Big Flatrock River Drain	Sheriff Sale Administration	Cemetery Donations
Cash and investments - beginning	\$ 26,142	\$ 9,134	\$ -	\$ 449	\$ 378
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	5,813	-	-	6,520	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,030	-	-
Total receipts	5,813	-	1,030	6,520	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	12,780	-	1,030	6,320	-
Total disbursements	12,780	-	1,030	6,320	-
Excess (deficiency) of receipts over (under) disbursements	(6,967)	-	-	200	-
Cash and investments - ending	\$ 19,175	\$ 9,134	\$ -	\$ 649	\$ 378

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Courthouse Lease-Debt Svc	Self-Insurance	Payroll	Payroll-Health Insurance	Payroll-Voluntary Wage Assign
Cash and investments - beginning	\$ 140,022	\$ 1,667,916	\$ -	\$ 12,945	\$ -
Receipts:					
Taxes	453,655	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	29,629	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,935,570	45	302,568	233
Total receipts	<u>483,284</u>	<u>1,935,570</u>	<u>45</u>	<u>302,568</u>	<u>233</u>
Disbursements:					
Personal services	-	1,705,569	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	440,000	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	50	45	303,490	233
Total disbursements	<u>440,000</u>	<u>1,705,619</u>	<u>45</u>	<u>303,490</u>	<u>233</u>
Excess (deficiency) of receipts over (under) disbursements	<u>43,284</u>	<u>229,951</u>	<u>-</u>	<u>(922)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 183,306</u>	<u>\$ 1,897,867</u>	<u>\$ -</u>	<u>\$ 12,023</u>	<u>\$ -</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Payroll-Deferred Compensation	Payroll-Federal Withholding	Payroll-Medicare Tax	Payroll-Local Option	Payroll-PERF
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 5,003	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,110	446,153	88,056	147,776	147,993
Total receipts	1,110	446,153	88,056	147,776	147,993
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,110	446,153	88,056	147,776	147,993
Total disbursements	1,110	446,153	88,056	147,776	147,993
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 5,003	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Payroll-Sheriff Retirement	Payroll-State Withholding	Payroll-Union Dues	Payroll-Garnishment	Sheriff Pension Holding
Cash and investments - beginning	\$ -	\$ 6,540	\$ 661	\$ -	\$ 1,840
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	20,887	192,810	9,049	20,027	-
Total receipts	20,887	192,810	9,049	20,027	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	20,887	192,810	9,047	20,027	-
Total disbursements	20,887	192,810	9,047	20,027	-
Excess (deficiency) of receipts over (under) disbursements	-	-	2	-	-
Cash and investments - ending	\$ -	\$ 6,540	\$ 663	\$ -	\$ 1,840

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Settlement	Wheel/Surtax	Commercial Vehicle Excise	Financial Institution Tax	LIT - Property Tax Relief
Cash and investments - beginning	\$ -	\$ 3,767	\$ -	\$ -	\$ 188,147
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	81,400	140,214	5,051,049
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	<u>26,951,677</u>	<u>1,627,175</u>	<u>3,613</u>	<u>-</u>	<u>-</u>
Total receipts	<u>26,951,677</u>	<u>1,627,175</u>	<u>85,013</u>	<u>140,214</u>	<u>5,051,049</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>26,951,677</u>	<u>1,629,532</u>	<u>81,400</u>	<u>140,214</u>	<u>4,859,516</u>
Total disbursements	<u>26,951,677</u>	<u>1,629,532</u>	<u>81,400</u>	<u>140,214</u>	<u>4,859,516</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>(2,357)</u>	<u>3,613</u>	<u>-</u>	<u>191,533</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,410</u>	<u>\$ 3,613</u>	<u>\$ -</u>	<u>\$ 379,680</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Fines & Forfeitures	Infraction Judgements	Overweight Vehicles	Special Death Fund	Disclosure Fees	Coroners Education Fund
Cash and investments - beginning	\$ -	\$ 153	\$ -	\$ 95	\$ 490	\$ 279
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	3,364	20	1,605	5,408	1,890
Fines and forfeits	250	-	-	-	-	-
Other receipts	378	-	-	-	-	-
Total receipts	<u>628</u>	<u>3,364</u>	<u>20</u>	<u>1,605</u>	<u>5,408</u>	<u>1,890</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	585	2,974	20	1,565	5,428	2,021
Total disbursements	<u>585</u>	<u>2,974</u>	<u>20</u>	<u>1,565</u>	<u>5,428</u>	<u>2,021</u>
Excess (deficiency) of receipts over (under) disbursements	<u>43</u>	<u>390</u>	<u>-</u>	<u>40</u>	<u>(20)</u>	<u>(131)</u>
Cash and investments - ending	<u>\$ 43</u>	<u>\$ 543</u>	<u>\$ -</u>	<u>\$ 135</u>	<u>\$ 470</u>	<u>\$ 148</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	St Share Probation Transfers	Recorder Mortgage Fees	State Sex Offender Fees	Child Restraint Fee	Inheritance Tax	Education Plate Fee Dist
Cash and investments - beginning	\$ 125	\$ 131	\$ 21	\$ 25	\$ 4,711	\$ 1,246
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	19
Charges for services	250	1,933	256	75	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	206
Total receipts	250	1,933	256	75	-	225
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	375	1,940	256	100	-	1,471
Total disbursements	375	1,940	256	100	-	1,471
Excess (deficiency) of receipts over (under) disbursements	(125)	(7)	-	(25)	-	(1,246)
Cash and investments - ending	\$ -	\$ 124	\$ 21	\$ -	\$ 4,711	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Riverboat Tax Revenue	Innkeepers Tax	LIT - Certified Shares	IV-D Private Collection	Title IV-D Incentive Fund	Pros Atty Incentive IV-D
Cash and investments - beginning	\$ -	\$ 6,492	\$ 486	\$ 9,035	\$ 149,321	\$ 10,293
Receipts:						
Taxes	-	31,233	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	72,947	-	4,509,865	-	11,823	17,785
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	73,229	69	-	1,518	-	-
Total receipts	146,176	31,302	4,509,865	1,518	11,823	17,785
Disbursements:						
Personal services	-	-	-	-	-	11,050
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	131,575	28,839	4,509,865	735	4,200	10,422
Total disbursements	131,575	28,839	4,509,865	735	4,200	21,472
Excess (deficiency) of receipts over (under) disbursements	14,601	2,463	-	783	7,623	(3,687)
Cash and investments - ending	\$ 14,601	\$ 8,955	\$ 486	\$ 9,818	\$ 156,944	\$ 6,606

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Clerk's Incentive IV-D	Community Corrections Grant	Emergency Telephone Fund	Louise Lewis Drain	Fries-Stewart Drain
Cash and investments - beginning	\$ 51,592	\$ 70	\$ 24	\$ 4,880	\$ 2,613
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	11,823	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	472	939
Total receipts	<u>11,823</u>	<u>-</u>	<u>-</u>	<u>472</u>	<u>939</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	70	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	10,316	-	-	-	-
Total disbursements	<u>10,316</u>	<u>70</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,507</u>	<u>(70)</u>	<u>-</u>	<u>472</u>	<u>939</u>
Cash and investments - ending	<u>\$ 53,099</u>	<u>\$ -</u>	<u>\$ 24</u>	<u>\$ 5,352</u>	<u>\$ 3,552</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	HC & ME Culbertson Drain	James T Fisher Drain	Samuel Kirkpatrick Drain	Springer Drain	Town of Orange Drain	George Seeley North Drain
Cash and investments - beginning	\$ 8,927	\$ 11,191	\$ -	\$ 4,088	\$ 4,516	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	324	2,819	106	392	-	685
Total receipts	324	2,819	106	392	-	685
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	106	-	-	685
Total disbursements	-	-	106	-	-	685
Excess (deficiency) of receipts over (under) disbursements	324	2,819	-	392	-	-
Cash and investments - ending	\$ 9,251	\$ 14,010	\$ -	\$ 4,480	\$ 4,516	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	J Lawless Maintenance	H.H. Elliott Rush	Animal Shelter Donation	CASA Donations	Emergency Management Donation	Payroll Life Insurance
Cash and investments - beginning	\$ -	\$ -	\$ 74,477	\$ 100	\$ 17	\$ 1,002
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,612	266	34,144	500	-	11,577
Total receipts	1,612	266	34,144	500	-	11,577
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	19,930	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,612	266	-	600	17	11,432
Total disbursements	1,612	266	19,930	600	17	11,432
Excess (deficiency) of receipts over (under) disbursements	-	-	14,214	(100)	(17)	145
Cash and investments - ending	\$ -	\$ -	\$ 88,691	\$ -	\$ -	\$ 1,147

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Payroll-Social Security	Homestead Credit Rebate	Treasurer's Change Fund	Clerk ISETS	Sheriff's Inmate Trust	DOC Prosecutor's Diversion
Cash and investments - beginning	\$ -	\$ 14,248	\$ 750	\$ 719	\$ 27,330	\$ 719
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	44,034
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	376,498	-	-	285,798	286,667	-
Total receipts	376,498	-	-	285,798	286,667	44,034
Disbursements:						
Personal services	-	-	-	-	-	41,015
Supplies	-	-	-	-	-	1,958
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	376,498	-	-	278,457	283,113	-
Total disbursements	376,498	-	-	278,457	283,113	42,973
Excess (deficiency) of receipts over (under) disbursements	-	-	-	7,341	3,554	1,061
Cash and investments - ending	\$ -	\$ 14,248	\$ 750	\$ 8,060	\$ 30,884	\$ 1,780

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT-Correction/Rehabilitation	Opioid Restricted Fund	Opioid Unrestricted Fund	George Seeley South Drain
Cash and investments - beginning	\$ 739,464	\$ 110,688	\$ 26,878	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	901,973	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	27,776	330	25
Total receipts	901,973	27,776	330	25
Disbursements:				
Personal services	-	2,539	-	-
Supplies	365,791	-	-	-
Other services and charges	224,431	72,188	19,912	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	25
Total disbursements	590,222	74,727	19,912	25
Excess (deficiency) of receipts over (under) disbursements	311,751	(46,951)	(19,582)	-
Cash and investments - ending	\$ 1,051,215	\$ 63,737	\$ 7,296	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sam Lamberson Drain	RICO Forfeiture	Veteran's Donations	Jail Treatment Donations	Sheriff's K9 Donation Fund	Southern By-Pass
Cash and investments - beginning	\$ 616	\$ 3,991	\$ 200	\$ 1,030	\$ -	\$ 7,362
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,849	6,488	-	-	1,040	-
Total receipts	2,849	6,488	-	-	1,040	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	5,763	-	-	-	-
Total disbursements	-	5,763	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	2,849	725	-	-	1,040	-
Cash and investments - ending	\$ 3,465	\$ 4,716	\$ 200	\$ 1,030	\$ 1,040	\$ 7,362

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Welfare Trust	Land Acquisitions	Courthouse Operating Fund	Police Pension Trust Share	Felony Fund	Sheriff Leo Fund
Cash and investments - beginning	\$ 6	\$ 217,157	\$ 1,257,487	\$ 11,487	\$ 501	\$ 2,903
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	798,000	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	300	-	-	-
Total receipts	-	-	798,300	-	-	-
Disbursements:						
Personal services	-	-	157,327	-	-	-
Supplies	-	-	37,266	-	-	-
Other services and charges	-	-	328,149	-	-	-
Debt service - principal and interest	-	-	160,000	-	-	-
Capital outlay	-	-	6,722	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	689,464	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	108,836	-	-	-
Cash and investments - ending	\$ 6	\$ 217,157	\$ 1,366,323	\$ 11,487	\$ 501	\$ 2,903

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Advocate User Fees	Solid Waste Landfill	Co Offender Transportation	Administrative Fees	Statewide 911 City Share
Cash and investments - beginning	\$ 1,385	\$ 2,329	\$ 7,370	\$ 21,283	\$ 68,518
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	188	-	120,000
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	188	-	120,000
Disbursements:					
Personal services	-	-	-	-	51,064
Supplies	-	-	-	-	911
Other services and charges	-	-	-	-	13,183
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	65,158
Excess (deficiency) of receipts over (under) disbursements	-	-	188	-	54,842
Cash and investments - ending	\$ 1,385	\$ 2,329	\$ 7,558	\$ 21,283	\$ 123,360

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Econ Dev Payment Windfarm	Pretrial Diversion Fees	Deferral Fees	Adult Prob Superior	Juv Prob Circuit Court	Adult Prob Circuit Court
Cash and investments - beginning	\$ 52,000	\$ 47,531	\$ 1,096	\$ 82,271	\$ 2,097	\$ 36,434
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	42,220	3,253	72,560	1,211	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	42,220	3,253	72,560	1,211	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	124	59	3,347	-	-
Other services and charges	-	37,979	2,054	49,224	1,910	23,867
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	5,810	-	3,026	-	-
Other disbursements	-	-	-	2,280	-	-
Total disbursements	-	43,913	2,113	57,877	1,910	23,867
Excess (deficiency) of receipts over (under) disbursements	-	(1,693)	1,140	14,683	(699)	(23,867)
Cash and investments - ending	\$ 52,000	\$ 45,838	\$ 2,236	\$ 96,954	\$ 1,398	\$ 12,567

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Payroll-Accidental Insurance	Payroll-Critical Insurance	Cumulative Capital Dev City	LOIT 2016 Special Distribution	Bioterrorism Prep 93.074
Cash and investments - beginning	\$ 1,525	\$ 3,534	\$ 786	\$ 19,266	\$ 3,970
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,413	6,206	-	-	-
Total receipts	2,413	6,206	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	2,413	6,206	-	-	-
Cash and investments - ending	\$ 3,938	\$ 9,740	\$ 786	\$ 19,266	\$ 3,970

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	STOP Grant 16,588	Public Trans Grant 20,509/526	Victim's Assistance 16,575	State Homeland Security 97,067	Emer Mgt Perf Grt 97,042	93,558 TANF Comm Corrections
Cash and investments - beginning	\$ (3,018)	\$ (1,144)	\$ 16,900	\$ (26,956)	\$ 18,050	\$ 28,718
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	16,992	589,103	47,754	114,431	36,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	16,992	589,103	47,754	114,431	36,000	-
Disbursements:						
Personal services	17,068	-	42,195	-	-	12,727
Supplies	-	-	-	-	-	-
Other services and charges	-	374,991	21	480	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	212,968	-	80,599	-	-
Other disbursements	-	-	-	-	54,050	-
Total disbursements	17,068	587,959	42,216	81,079	54,050	12,727
Excess (deficiency) of receipts over (under) disbursements	(76)	1,144	5,538	33,352	(18,050)	(12,727)
Cash and investments - ending	\$ (3,094)	\$ -	\$ 22,438	\$ 6,396	\$ -	\$ 15,991

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Bioterrorism Prep 93.069	IN Statewide 911 CFDA#20.615	COPS Grant	Foster Care-Title IV-E 93.658	COVID-19 OCRA Grant
Cash and investments - beginning	\$ 89	\$ (15,222)	\$ (6,554)	\$ 1,801	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	49,053	-	39,448	-	250,000
Charges for services	-	-	-	3,465	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>49,053</u>	<u>-</u>	<u>39,448</u>	<u>3,465</u>	<u>250,000</u>
Disbursements:					
Personal services	19,176	-	86,046	-	-
Supplies	-	-	-	-	-
Other services and charges	990	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,000</u>
Total disbursements	<u>45,166</u>	<u>-</u>	<u>86,046</u>	<u>-</u>	<u>250,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>3,887</u>	<u>-</u>	<u>(46,598)</u>	<u>3,465</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,976</u>	<u>\$ (15,222)</u>	<u>\$ (53,152)</u>	<u>\$ 5,266</u>	<u>\$ -</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	COVID-19 Testing Grant 93.354	Coronavirus Emerg Supp 16.034	COVID Vac. Grant 93.268 & 93.3	COVID Vac Children 93.268	COVID School Liaison 93.323	COVID Vac. Children 93.268
Cash and investments - beginning	\$ 105,765	\$ 2,376	\$ 17,391	\$ 12,479	\$ 76,042	\$ (7,677)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	110,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	5	-
Total receipts	-	-	-	-	5	110,000
Disbursements:						
Personal services	44,790	-	-	-	43,573	7,894
Supplies	-	-	-	-	199	3,523
Other services and charges	15,000	-	-	-	-	1,478
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,252	2,319
Other disbursements	-	-	-	-	-	-
Total disbursements	59,790	-	-	-	45,024	15,214
Excess (deficiency) of receipts over (under) disbursements	(59,790)	-	-	-	(45,019)	94,786
Cash and investments - ending	\$ 45,975	\$ 2,376	\$ 17,391	\$ 12,479	\$ 31,023	\$ 87,109

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LHD IMMUNE Grant 93,268	ARP Corona Local Fiscal 21,019	Emerg. Response Annual Survey	Mitigation Grant CFDA#97.047	VOCA Supplemental
Cash and investments - beginning	\$ (18,202)	\$ 4,277,629	\$ 1,000	\$ (18,000)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	94,417	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	46	-	-	-
Total receipts	94,417	46	-	-	-
Disbursements:					
Personal services	44,021	-	-	-	-
Supplies	-	-	-	-	2,959
Other services and charges	-	2,470,895	-	-	1,260
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	1,457	-
Total disbursements	44,021	2,470,895	-	1,457	4,219
Excess (deficiency) of receipts over (under) disbursements	50,396	(2,470,849)	-	(1,457)	(4,219)
Cash and investments - ending	\$ 32,194	\$ 1,806,780	\$ 1,000	\$ (19,457)	\$ (4,219)

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Drug/SHOCAP	EARN Indiana	Bullet Proof Vests 16.607	Build Ind Orange Water	Neighborhood Watch
Cash and investments - beginning	\$ 3,824	\$ 248	\$ 868	\$ 37,922	\$ 101
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	3,150	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	3,150	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	3,150	-	-
Cash and investments - ending	\$ 3,824	\$ 248	\$ 4,018	\$ 37,922	\$ 101

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Dental Health Grant	Holdover Supervisor	EMA-EMPQ Grant	Child Care Grant	Prob Drug Coalition Grant	Tobacco Settlement Trust
Cash and investments - beginning	\$ 93	\$ 200	\$ 57	\$ 421	\$ 600	\$ 96,312
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	8,586
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	8,586
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	3,258
Other services and charges	-	-	-	-	-	3,474
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	6,732
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	1,854
Cash and investments - ending	\$ 93	\$ 200	\$ 57	\$ 421	\$ 600	\$ 98,166

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Project Income	Health Vital Records	Bldg Foundation Grant	Toxic Waste Education	Wrk Rels/Recreation/Com
Cash and investments - beginning	\$ 1,069,808	\$ 3,123	\$ 59	\$ 175	\$ 99,609
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	624,997	-	-	-	52,346
Fines and forfeits	-	-	-	-	-
Other receipts	5,366	-	-	-	-
Total receipts	<u>630,363</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,346</u>
Disbursements:					
Personal services	243,029	-	-	-	-
Supplies	2,319	-	-	-	25,244
Other services and charges	132,730	-	-	-	169
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	720
Other disbursements	5,903	-	-	-	-
Total disbursements	<u>383,981</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,133</u>
Excess (deficiency) of receipts over (under) disbursements	<u>246,382</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,213</u>
Cash and investments - ending	<u>\$ 1,316,190</u>	<u>\$ 3,123</u>	<u>\$ 59</u>	<u>\$ 175</u>	<u>\$ 125,822</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Probation Juvenile Drug Grant	Circuit Court Improvmt Grant	IN Veteran's Affairs Grant	Probation DOC Grant	Community Crossing Grant	Jail Treatment
Cash and investments - beginning	\$ 115	\$ 6	\$ 500	\$ 47,549	\$ 118,917	\$ 26,131
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	128,386	-	94,090
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	128,386	-	94,090
Disbursements:						
Personal services	-	-	-	171,394	-	105,982
Supplies	-	-	-	1,187	-	323
Other services and charges	-	-	-	1,511	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	76,270	-
Total disbursements	-	-	-	174,092	76,270	106,305
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(45,706)	(76,270)	(12,215)
Cash and investments - ending	\$ 115	\$ 6	\$ 500	\$ 1,843	\$ 42,647	\$ 13,916

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Court Recidivism Reduction	Drug Court- Project Income	Drug Court Supply Grant	Drug Court United Way	Drug Co Whitewater Valley REMC	Drug Court Drug Coal Grant
Cash and investments - beginning	\$ 3,951	\$ 54,958	\$ -	\$ 451	\$ 1,000	\$ 1,165
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	121,074	-	866	-	-	4,784
Charges for services	-	25,515	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	121,074	25,515	866	-	-	4,784
Disbursements:						
Personal services	87,672	10,533	-	-	-	-
Supplies	4,064	50	-	-	-	-
Other services and charges	29,144	349	-	24	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	2,453	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	120,880	13,385	-	24	-	-
Excess (deficiency) of receipts over (under) disbursements	194	12,130	866	(24)	-	4,784
Cash and investments - ending	\$ 4,145	\$ 67,088	\$ 866	\$ 427	\$ 1,000	\$ 5,949

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	911 FCF Grant	General Mills Grant	In Shape Juvenile Training	Proactive Grant CASA Equipment	Probation DOC Grant	Jail Treatment
Cash and investments - beginning	\$ 547	\$ 1,918	\$ 1,824	\$ 109	\$ 50,824	\$ 45,450
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	3,817	3,349
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	3,817	3,349
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	(3,817)	(3,349)
Cash and investments - ending	\$ 547	\$ 1,918	\$ 1,824	\$ 109	\$ 47,007	\$ 42,101

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	DOC Prosecutor Diversion	Court Recidivism Reduction Alt	VASIA Grant	CASA Capacity Fund	Ind.Superior Court Scholarship
Cash and investments - beginning	\$ 3,739	\$ 7,497	\$ -	\$ 2,329	\$ (1,301)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	75,000	4,180	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	75,000	4,180	-
Disbursements:					
Personal services	1,640	342	-	-	-
Supplies	-	5,673	-	3,136	-
Other services and charges	-	58	75,000	2,100	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	300	-
Other disbursements	-	-	-	-	-
Total disbursements	1,640	6,073	75,000	5,536	-
Excess (deficiency) of receipts over (under) disbursements	(1,640)	(6,073)	-	(1,356)	-
Cash and investments - ending	\$ 2,099	\$ 1,424	\$ -	\$ 973	\$ (1,301)

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Problem Solving Court Grant	Community Correction Grant	Opioid Settlement Match Grant	Fayette Comm Foundation Grant	Fayette Co Foundation GrantEMA
Cash and investments - beginning	\$ 30	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	9,933	616,569	82,052	-	2,500
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	35,359	-	14	-
Total receipts	9,933	651,928	82,052	14	2,500
Disbursements:					
Personal services	9,671	597,998	-	-	-
Supplies	-	19,224	-	-	-
Other services and charges	-	34,706	79,052	-	35
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	881	2,465
Other disbursements	-	-	-	-	-
Total disbursements	9,671	651,928	79,052	881	2,500
Excess (deficiency) of receipts over (under) disbursements	262	-	3,000	(867)	-
Cash and investments - ending	\$ 292	\$ -	\$ 3,000	\$ (867)	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Duke Energy EMA Grant	Jail Re-Entry Program	EMA-REMC Grant	Rush Shelby Round Up Grant EMA	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 27,151,076
Receipts:					
Taxes	-	-	-	-	8,603,437
Licenses and permits	-	-	-	-	84,452
Intergovernmental receipts	10,000	30,000	1,200	4,635	20,684,911
Charges for services	-	-	-	-	2,766,616
Fines and forfeits	-	-	-	-	74,692
Other receipts	-	-	-	-	37,441,591
Total receipts	10,000	30,000	1,200	4,635	69,655,699
Disbursements:					
Personal services	-	-	-	-	10,940,563
Supplies	139	2,005	-	-	1,681,930
Other services and charges	-	805	1,200	-	7,675,207
Debt service - principal and interest	-	-	-	-	600,000
Capital outlay	9,825	10,850	-	4,449	1,009,868
Other disbursements	-	-	-	-	47,409,222
Total disbursements	9,964	13,660	1,200	4,449	69,316,790
Excess (deficiency) of receipts over (under) disbursements	36	16,340	-	186	338,909
Cash and investments - ending	\$ 36	\$ 16,340	\$ -	\$ 186	\$ 27,489,985

FAYETTE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 238,032</u>	<u>\$ 220,328</u>

FAYETTE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Fayette County, Indiana Building Corporation	Courthouse Renovation and Addition Series 2020	\$ 600,000	09/03/20	01/15/28
Total governmental activities		<u>600,000</u>		
Total of annual lease payments		<u>\$ 600,000</u>		

FAYETTE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

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	\$ 657,903
Infrastructure	47,028,251
Buildings	2,337,800
Improvements other than buildings	56,059
Machinery, equipment, and vehicles	3,824,384
Construction in progress	2,684,849
Books and other	<u>12,000</u>
Total governmental activities	<u>56,601,246</u>
Total capital assets	<u>\$ 56,601,246</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.