

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

ANNUAL FINANCIAL REPORT

2010

FAYETTE COUNTY, INDIANA



**FILED**

07/26/2011



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Mary R. Hiers Debra Shaw Kidd	01-01-08 to 12-31-10 01-01-11 to 12-13-14
Treasurer	Debra Shaw Kidd Mary R. Hiers	01-01-09 to 12-31-10 01-01-11 to 12-31-14
Clerk	Ann Frost Melinda Sudhoff	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Sheriff	William Wayson	01-01-07 to 12-31-14
Recorder	Melinda Sudhoff Ann Frost	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the Board of County Commissioners	Richard Pflum, Jr.	01-01-10 to 12-31-11
President of the County Council	Duane Risselman Ronald Cox	01-01-10 to 12-31-10 01-01-11 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF FAYETTE COUNTY, INDIANA

We have audited the accompanying financial statement of Fayette County (County), for the year ended December 31, 2010. This financial statement is the responsibility of the County's management. Our responsibility is to express opinions 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 statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 1, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. The basis of accounting noted above is a different basis than that used in the prior year.

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, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated June 20, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

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

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

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

STATE BOARD OF ACCOUNTS

June 20, 2011



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

TO: THE OFFICIALS OF FAYETTE COUNTY, INDIANA

We have audited the financial statements of Fayette County (County), for the year ended December 31, 2010, and have issued our report thereon dated June 20, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A 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 statements will not be prevented or detected and corrected on a timely basis.

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

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

Compliance and Other Matters

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

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

STATE BOARD OF ACCOUNTS

June 20, 2011

FINANCIAL STATEMENT(S)

FAYETTE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010

	Cash and Investments		Cash and Investments	
	01-01-10	Receipts	Disbursements	12-31-10
General	\$ 2,381,790	\$ 7,415,432	\$ 7,172,665	\$ 2,624,557
Local Road And Street	880,302	645,443	640,569	885,176
Firearms Training	17,913	7,370	14,500	10,783
Health	145,906	199,959	233,793	112,072
Clerk's Perpetuation	16,095	7,494	12,521	11,068
Deferral Fees	23,093	16,274	31,434	7,933
Election And Registration	463	-	-	463
Emergency Telephone	194,801	356,617	333,782	217,636
Highway	700,849	1,104,111	1,128,962	675,998
Extradition	1,954	994	2,000	948
Adult Probation Superior	66,006	13,891	12,251	67,646
Recorder Perpetuation	80,322	29,017	13,558	95,781
Users Fees	48,222	6,011	4,627	49,606
Covered Bridge	5,448	1,850	-	7,298
Pretrial Diversion Fees	12,124	15,696	7,721	20,099
Misdemeanant	49,892	18,708	-	68,600
Rainy Day	380,442	39,951	250,000	170,393
Project Income	380,548	181,505	280,729	281,324
Hazardous Materials	2,672	-	1,544	1,128
Community Corrections	89,638	632,105	589,457	132,286
Dare	5,104	-	-	5,104
Tobacco Settlement	36,292	18,643	15,773	39,162
Health Grant	31,997	33,139	25,404	39,732
Identity Security Protection	25,770	7,837	396	33,211
Public Defender	18,919	57,306	57,257	18,968
Wireless Emergency Telephone System	248,891	114,661	71,111	292,441
County Sex Offender Fees	100	4,118	1,415	2,803
County Share Economic Development Income Tax	224,064	422,067	300,723	345,408
Community Transition Program	38,520	25,077	21,898	41,699
Gal/Casa	3,878	25,778	19,010	10,646
Drug/Shocap	3,824	-	-	3,824
Bullet Proof Vest	168	-	-	168
Build Indiana Orange Water	38,072	-	-	38,072
Health Bioterrorism	12	-	-	12
Bioterrorism Preparedness	2,856	9,750	9,750	2,856
Neighborhood Watch	101	-	-	101
Dental Health Grant	93	-	-	93
Terrorism Planning Grant	1,407	-	-	1,407
Holdover Supervisor	200	-	-	200
Ema - Empq Grant	16,734	-	-	16,734
Stop Grant	12,866	16,200	27,397	1,669
Child Care Grant	421	-	-	421
Probation Drug Coalition Grant	600	-	-	600
Senior Center Transportation Grant	-	384,103	384,103	-
Local Plan & Right To Know	341	-	-	341
Victim's Assistance	2,580	107,215	89,659	20,136
State Homeland Security	-	151,730	151,730	-
Health Vital Records Update	3,123	-	-	3,123
Building Foundation Grant	59	-	-	59
Toxic Waste Education	175	-	-	175
Achieva	-	27,385	27,385	-
H1N1	(14,109)	54,299	40,190	-
Work Release Recreation Community Corrections	444	10,495	3,521	7,418
Homeowner Repair & Improvement	-	118,130	118,130	-
Purdue Health Assessment	-	1,000	342	658
Health Department Generator	-	7,411	-	7,411
Energy Grant	-	60,045	-	60,045
County General Arra	-	3,352	-	3,352
Southern By-Pass	89,649	-	-	89,649
Big Flatrock River Drain	1,042	1,134	2,176	-
General Drain Improvements	7,490	-	-	7,490
Land Acquisitions	222,157	-	-	222,157
Sheriff Pension Trust	5,054	994	-	6,048
Louise Lewis Drain	520	655	-	1,175
Fries-Stewart Drain	555	742	-	1,297
Collyer-Wilkinson Drain	693	168	861	-

The notes to the financial statement(s) 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, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Hc & Me Culbertson Drain	5,184	494	-	5,678
James T. Fisher Drain	19,295	2,904	1,691	20,508
David Kirkpatrick Drain	457	-	457	-
Hh Elliot Drain	11	-	11	-
Springer Drain	2,202	448	-	2,650
George Seeley South Drain	163	50	213	-
Town Of Orange Drain	4,057	393	-	4,450
George Seeley North Drain	440	-	440	-
Lawless-Smith Drain	1,123	-	1,123	-
Robert Rich Open Drain	2,035	502	2,537	-
Reassessment	18,835	87,248	28,893	77,190
Cemetery	89,002	33,573	53,541	69,034
Courthouse Operating	290,375	325,000	427,510	187,865
Sheriff Tax Sale	7,800	12,700	17,000	3,500
Coroner's Perpetuation	11,012	4,065	4,687	10,390
Fines & Forfeitures	-	1,518	1,018	500
Community Drug Free	16,193	25,936	18,353	23,776
Sheriff Accident Report	1,592	490	400	1,682
Felony Fund	500	-	-	500
Sheriff Leo	1,976	276	-	2,252
Juvenile Probation Circuit Court	31,739	3,280	1,041	33,978
Adult Probation Circuit Court	93,900	21,624	28,372	87,152
Advocate Users Fees	1,385	-	-	1,385
Probation Substance Testing	380	340	-	720
Transfer Fee Plat Books	27,761	3,340	-	31,101
Disclosure Fees	450	2,495	2,615	330
Solid Waste Landfill	2,329	-	-	2,329
Clerk's Incentive Iv-D	24,715	19,037	15,921	27,831
Adult Administration Fee	9,247	22,281	26,698	4,830
Recorder Mortgage Fees	193	1,947	1,930	210
Prosecutor Arra	-	20,895	-	20,895
Clerk Arra	-	9,086	-	9,086
County Share Disclosure Fees	8,849	2,556	10,289	1,116
Administrative Fees	74,941	1,325	-	76,266
Excess Levy	-	22,513	-	22,513
Cemetery Donations	-	304	-	304
Animal Shelter Donations	6,545	6,225	2,752	10,018
Casa Donations	201	72	272	1
Emergency Management Donations	790	-	469	321
Prosecuting Attorney Incentive Iv-D	26,291	43,927	46,160	24,058
Jail Lease Obligation (Debt Service)	392,593	462,267	507,000	347,860
Cumulative Capital Development	1,556,634	164,634	226,441	1,494,827
Cumulative Bridge	1,600,757	278,396	472,210	1,406,943
Cumulative Jail	84,577	28,407	30,940	82,044
Cumulative Building Court House	286,038	32,475	133,874	184,639
Sheriff's Pension	1,369,072	180,094	90,501	1,458,665
Coroners Education	207	2,318	2,315	210
Clerk's Trust	328,666	2,692,379	2,692,113	253,932
Tax Sale Surplus	165,784	10,644	134,098	42,330
Excess Tax	123,145	23,209	24,487	121,867
State Fair Board	-	78	78	-
Sheriff's Cashbook	-	774,839	774,839	-
Infraction Judgements	842	33,470	31,711	2,601
Inheritance Tax	227,851	740,053	701,410	266,494
Taxes & Other Sources	1,364,868	24,250,124	24,693,315	921,677
Sheriff's Inmate Trust	264	103,720	78,547	25,437
Public Employees Retirement	28,460	114,859	112,844	30,475
Federal Withholding	-	373,525	373,525	-
State Withholding	-	155,702	155,702	-
Social Security Withholding	-	274,618	274,618	-
Local Option (Coit)	-	101,370	101,370	-
Natco Credit Union	-	185,620	185,620	-
Nippon Health Insurance	18,639	249,987	247,224	21,402
American Assurance	1,347	18,100	19,399	48
Special Death Fund	265	2,815	2,720	360
Union Dues	-	5,639	5,639	-
Education Plate Fee Distribution	-	619	619	-

The notes to the financial statement(s) 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, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Tax Sale	5,871	217,515	219,686	3,700
Innkeepers Tax	7,374	33,091	33,558	6,907
Financial Institution Tax	-	65,898	65,898	-
Sheriff Retirement	-	12,397	12,397	-
Medicare Tax	-	64,225	64,225	-
County Wheel Tax	-	40,107	40,107	-
Child Restraint Fees	50	1,125	1,075	100
Christmas Club	-	93,600	93,600	-
Commercial Vehicle Excise Tax	97	71,108	71,205	-
Riverboat Tax Revenue	-	160,131	160,131	-
Children With Special Needs	-	380	380	-
Welfare Trust	-	6	-	6
Garnishment	-	55,586	55,586	-
State Sex Offender Fees	-	45	33	12
County Wheel Surtax	59,269	548,758	548,758	59,269
Township Lien	6,400	-	-	6,400
Property Tax Replacement	-	5,871	5,871	-
Hsc Distribution Homestead Credit	-	14	14	-
County Facilities Revenue	56,549	858,250	913,339	1,460
Cities And Towns Court Costs	-	7,767	7,767	-
School Pension Debt	-	190,368	190,368	-
State Forestry	-	156	156	-
Township Tax	-	147,513	147,513	-
Township Fire Fighting	-	68,393	68,393	-
Public Library	-	643,532	643,532	-
School Debt Services	-	1,770,355	1,770,355	-
School Transportation	-	2,035,716	2,035,716	-
Corporation General	-	5,435,764	5,435,764	-
Motor Vehicle Highway	-	408,467	408,467	-
Park City	-	408,467	408,467	-
Airport City	-	89,715	89,715	-
Delinquent Sewer	-	39,009	38,470	539
Welfare Indigent	-	2,243	2,243	-
Local Option (Coit)	-	3,346,364	3,346,364	-
School Capital Project	-	2,465,110	2,465,110	-
Assistance To Wards	-	195	195	-
Library Capital Project	-	28,203	28,203	-
Welfare Allocation	-	170,378	170,378	-
Cumulative Capital Development (City)	-	43,802	43,802	-
Inventory Homestead Credit	6,237	395,497	392,505	9,229
Bus Replacement	-	781,341	781,341	-
Loit-Local Option Income Tax	72,296	3,507,634	3,399,703	180,227
School Allocation	-	491,212	491,212	-
Poor Relief Tax Distribution	-	64,314	64,314	-
Hea 1001-2008 State Homestead Credit	214,257	193,864	406,433	1,688
Final Hea 1001-2007 2008 Ptrc	-	86,581	86,581	-
Vision Care Inc	18	14,821	14,821	18
Voluntary Wage Assignment	-	19,231	19,231	-
Boston Life Insurance	-	25,728	25,728	-
Deferred Compensation	-	12,340	12,340	-
Dental Insurance	-	48,067	48,040	27
City Weed Lien	-	32,304	32,304	-
Clerk Isets	-	776,015	777,065	(1,050)
Sheriff's Commissary	13,317	108,801	100,115	22,003
Recorder's Checking	8,379	90,847	91,786	7,440
Prosecutor Bad Check	1	12,657	12,657	1
Probation User Fee Checking	7,736	57,488	61,417	3,807
Convention And Tourism	16,034	35,633	32,812	18,855
Totals	<u>\$ 15,315,004</u>	<u>\$ 70,501,666</u>	<u>\$ 71,303,142</u>	<u>\$ 14,513,528</u>

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

FAYETTE COUNTY  
NOTES TO FINANCIAL STATEMENT(S)

**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(s) present(s) the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts may include, but are not limited to, 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(S)  
(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).

Utility fees which are comprised mostly of charges for current services.

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 statements. The aggregate disbursements may include, but are not limited to, 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(S)  
(Continued)

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

Utility operating expenses which include all outflows for operating the utilities.

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(S)  
(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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

**Note 6. Pension Plan(s)**

*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 PERF Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of 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.

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

FAYETTE COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

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

*Funding Policy and Annual Pension Cost*

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

*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. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

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

FAYETTE COUNTY  
 NOTES TO FINANCIAL STATEMENT(S)  
 (Continued)

**Note 7. Prior Period Adjustment**

Certain changes have been made to the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances.

<u>Fund</u>	<u>Balance as Reported December 31, 2009</u>	<u>Prior Period Adjustments</u>	<u>Balance as Restated January 1, 2010</u>
Sheriff's Pension	\$ 1,382,957	\$ 16,175	\$ 1,369,072
Health Bioterrorism	16,774	(16,762)	12
Bioterrorism Preparedness	(13,906)	16,762	2,856

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Fayette County's Annual Report(s) can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010

	General	Local Road And Street	Firearms Training	Health	Clerk's Perpetuation	Deferral Fees
Cash and investments - beginning	\$ 2,381,790	\$ 880,302	\$ 17,913	\$ 145,906	\$ 16,095	\$ 23,093
Receipts:						
Taxes	5,279,139	448,314	-	89,597	-	-
Licenses and permits	21,485	-	-	34,300	-	-
Intergovernmental	418,391	195,775	-	7,247	-	-
Charges for services	683,670	-	7,370	68,815	-	-
Fines and forfeits	-	-	-	-	7,494	16,274
Other receipts	1,012,747	1,354	-	-	-	-
Total receipts	<u>7,415,432</u>	<u>645,443</u>	<u>7,370</u>	<u>199,959</u>	<u>7,494</u>	<u>16,274</u>
Disbursements:						
Personal services	4,757,428	-	-	192,835	4,504	24,200
Supplies	227,203	570,047	-	2,574	-	-
Other services and charges	2,077,828	70,522	-	38,374	-	4,234
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	7,188	-	-	-	-	3,000
Other disbursements	103,018	-	14,500	10	8,017	-
Total disbursements	<u>7,172,665</u>	<u>640,569</u>	<u>14,500</u>	<u>233,793</u>	<u>12,521</u>	<u>31,434</u>
Excess (deficiency) of receipts over disbursements	<u>242,767</u>	<u>4,874</u>	<u>(7,130)</u>	<u>(33,834)</u>	<u>(5,027)</u>	<u>(15,160)</u>
Cash and investments - ending	<u>\$ 2,624,557</u>	<u>\$ 885,176</u>	<u>\$ 10,783</u>	<u>\$ 112,072</u>	<u>\$ 11,068</u>	<u>\$ 7,933</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Election And Registration	Emergency Telephone	Highway	Extradition	Adult Probation Superior	Recorder Perpetuation
Cash and investments - beginning	\$ 463	\$ 194,801	\$ 700,849	\$ 1,954	\$ 66,006	\$ 80,322
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	183,385	1,078,078	-	-	-
Charges for services	-	173,232	-	-	13,891	29,017
Fines and forfeits	-	-	-	994	-	-
Other receipts	-	-	26,033	-	-	-
Total receipts	-	356,617	1,104,111	994	13,891	29,017
Disbursements:						
Personal services	-	309,629	795,774	-	-	-
Supplies	-	7,690	222,970	-	4,957	-
Other services and charges	-	8,666	107,478	2,000	7,294	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	2,740	-	-	-
Other disbursements	-	7,797	-	-	-	13,558
Total disbursements	-	333,782	1,128,962	2,000	12,251	13,558
Excess (deficiency) of receipts over disbursements	-	22,835	(24,851)	(1,006)	1,640	15,459
Cash and investments - ending	\$ 463	\$ 217,636	\$ 675,998	\$ 948	\$ 67,646	\$ 95,781

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Users Fees	Covered Bridge	Pretrial Diversion Fees	Misdemeanant	Rainy Day	Project Income
Cash and investments - beginning	\$ 48,222	\$ 5,448	\$ 12,124	\$ 49,892	\$ 380,442	\$ 380,548
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	1,850	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	6,011	-	15,696	-	-	180,877
Other receipts	-	-	-	18,708	39,951	628
Total receipts	<u>6,011</u>	<u>1,850</u>	<u>15,696</u>	<u>18,708</u>	<u>39,951</u>	<u>181,505</u>
Disbursements:						
Personal services	-	-	-	-	-	88,540
Supplies	-	-	-	-	-	227
Other services and charges	-	-	5,691	-	250,000	64,323
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	2,030	-	-	25,428
Other disbursements	4,627	-	-	-	-	102,211
Total disbursements	<u>4,627</u>	<u>-</u>	<u>7,721</u>	<u>-</u>	<u>250,000</u>	<u>280,729</u>
Excess (deficiency) of receipts over disbursements	<u>1,384</u>	<u>1,850</u>	<u>7,975</u>	<u>18,708</u>	<u>(210,049)</u>	<u>(99,224)</u>
Cash and investments - ending	<u>\$ 49,606</u>	<u>\$ 7,298</u>	<u>\$ 20,099</u>	<u>\$ 68,600</u>	<u>\$ 170,393</u>	<u>\$ 281,324</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Hazardous Materials	Community Corrections	Dare	Tobacco Settlement	Health Grant	Identity Security Protection
Cash and investments - beginning	\$ 2,672	\$ 89,638	\$ 5,104	\$ 36,292	\$ 31,997	\$ 25,770
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	632,105	-	18,643	33,139	-
Charges for services	-	-	-	-	-	7,837
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>632,105</u>	<u>-</u>	<u>18,643</u>	<u>33,139</u>	<u>7,837</u>
Disbursements:						
Personal services	-	530,415	-	-	22,175	-
Supplies	-	17,579	-	11,160	419	-
Other services and charges	731	26,411	-	1,088	131	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	813	-	-	3,525	2,679	-
Other disbursements	-	15,052	-	-	-	396
Total disbursements	<u>1,544</u>	<u>589,457</u>	<u>-</u>	<u>15,773</u>	<u>25,404</u>	<u>396</u>
Excess (deficiency) of receipts over disbursements	<u>(1,544)</u>	<u>42,648</u>	<u>-</u>	<u>2,870</u>	<u>7,735</u>	<u>7,441</u>
Cash and investments - ending	<u>\$ 1,128</u>	<u>\$ 132,286</u>	<u>\$ 5,104</u>	<u>\$ 39,162</u>	<u>\$ 39,732</u>	<u>\$ 33,211</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Public Defender	Wireless Emergency Telephone System	County Sex Offender Fees	County Share Economic Development Income Tax	Community Transition Program	Gal/Casa
Cash and investments - beginning	\$ 18,919	\$ 248,891	\$ 100	\$ 224,064	\$ 38,520	\$ 3,878
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	25,778
Charges for services	-	114,661	4,118	-	25,077	-
Fines and forfeits	57,306	-	-	-	-	-
Other receipts	-	-	-	422,067	-	-
Total receipts	<u>57,306</u>	<u>114,661</u>	<u>4,118</u>	<u>422,067</u>	<u>25,077</u>	<u>25,778</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	137	358
Other services and charges	57,257	59,493	-	130,723	-	8,652
Debt service - principal and interest	-	-	-	170,000	-	-
Capital outlay	-	11,618	-	-	21,624	-
Other disbursements	-	-	1,415	-	137	10,000
Total disbursements	<u>57,257</u>	<u>71,111</u>	<u>1,415</u>	<u>300,723</u>	<u>21,898</u>	<u>19,010</u>
Excess (deficiency) of receipts over disbursements	<u>49</u>	<u>43,550</u>	<u>2,703</u>	<u>121,344</u>	<u>3,179</u>	<u>6,768</u>
Cash and investments - ending	<u>\$ 18,968</u>	<u>\$ 292,441</u>	<u>\$ 2,803</u>	<u>\$ 345,408</u>	<u>\$ 41,699</u>	<u>\$ 10,646</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Drug/Shocap	Bullet Proof Vest	Build Indiana Orange Water	Health Bioterrorism	Bioterrorism Preparedness	Neighborhood Watch
Cash and investments - beginning	\$ 3,824	\$ 168	\$ 38,072	\$ 12	\$ 2,856	\$ 101
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	9,750	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	9,750	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	1,335	-
Other services and charges	-	-	-	-	1,731	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	6,684	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	9,750	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ 3,824	\$ 168	\$ 38,072	\$ 12	\$ 2,856	\$ 101

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Dental Health Grant	Terrorism Planning Grant	Holdover Supervisor	Ema - Empq Grant	Stop Grant	Child Care Grant
Cash and investments - beginning	\$ 93	\$ 1,407	\$ 200	\$ 16,734	\$ 12,866	\$ 421
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	16,200	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	16,200	-
Disbursements:						
Personal services	-	-	-	-	27,397	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	27,397	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(11,197)	-
Cash and investments - ending	\$ 93	\$ 1,407	\$ 200	\$ 16,734	\$ 1,669	\$ 421

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Probation Drug Coalition Grant	Senior Center Transportation Grant	Local Plan & Right To Know	Victim's Assistance	State Homeland Security	Health Vital Records Update
Cash and investments - beginning	\$ 600	\$ -	\$ 341	\$ 2,580	\$ -	\$ 3,123
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	384,103	-	107,215	151,730	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>384,103</u>	<u>-</u>	<u>107,215</u>	<u>151,730</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	73,698	-	-
Supplies	-	-	-	2,961	-	-
Other services and charges	-	224,673	-	-	135,000	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	159,430	-	-	16,730	-
Other disbursements	-	-	-	13,000	-	-
Total disbursements	<u>-</u>	<u>384,103</u>	<u>-</u>	<u>89,659</u>	<u>151,730</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,556</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ 341</u>	<u>\$ 20,136</u>	<u>\$ -</u>	<u>\$ 3,123</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Building Foundation Grant	Toxic Waste Education	Achieva	H1N1	Work Release Recreation Community Corrections	Homeowner Repair & Improvement
Cash and investments - beginning	\$ 59	\$ 175	\$ -	\$ (14,109)	\$ 444	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	27,385	54,299	-	118,130
Charges for services	-	-	-	-	10,495	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	27,385	54,299	10,495	118,130
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	6,655	2,199	-
Other services and charges	-	-	27,385	20,699	913	118,130
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	11,804	-	-
Other disbursements	-	-	-	1,032	409	-
Total disbursements	-	-	27,385	40,190	3,521	118,130
Excess (deficiency) of receipts over disbursements	-	-	-	14,109	6,974	-
Cash and investments - ending	\$ 59	\$ 175	\$ -	\$ -	\$ 7,418	\$ -

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Purdue Health Assessment	Health Department Generator	Energy Grant	County General Arra	Southern By-Pass	Big Flatrock River Drain
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 89,649	\$ 1,042
Receipts:						
Taxes	-	-	-	-	-	1,134
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	7,411	60,045	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,000	-	-	3,352	-	-
Total receipts	<u>1,000</u>	<u>7,411</u>	<u>60,045</u>	<u>3,352</u>	<u>-</u>	<u>1,134</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	342	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,176
Total disbursements	<u>342</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,176</u>
Excess (deficiency) of receipts over disbursements	<u>658</u>	<u>7,411</u>	<u>60,045</u>	<u>3,352</u>	<u>-</u>	<u>(1,042)</u>
Cash and investments - ending	<u>\$ 658</u>	<u>\$ 7,411</u>	<u>\$ 60,045</u>	<u>\$ 3,352</u>	<u>\$ 89,649</u>	<u>\$ -</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	General Drain Improvements	Land Acquisitions	Sheriff Pension Trust	Louise Lewis Drain	Fries-Stewart Drain	Collyer-Wilkinson Drain
Cash and investments - beginning	\$ 7,490	\$ 222,157	\$ 5,054	\$ 520	\$ 555	\$ 693
Receipts:						
Taxes	-	-	-	655	742	168
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	994	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	994	655	742	168
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	861
Total disbursements	-	-	-	-	-	861
Excess (deficiency) of receipts over disbursements	-	-	994	655	742	(693)
Cash and investments - ending	<u>\$ 7,490</u>	<u>\$ 222,157</u>	<u>\$ 6,048</u>	<u>\$ 1,175</u>	<u>\$ 1,297</u>	<u>\$ -</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Hc & Me Culbertson Drain	James T. Fisher Drain	David Kirkpatrick Drain	Hh Elliot Drain	Springer Drain	George Seeley South Drain
Cash and investments - beginning	\$ 5,184	\$ 19,295	\$ 457	\$ 11	\$ 2,202	\$ 163
Receipts:						
Taxes	494	2,904	-	-	448	50
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>494</u>	<u>2,904</u>	<u>-</u>	<u>-</u>	<u>448</u>	<u>50</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,691	457	11	-	213
Total disbursements	<u>-</u>	<u>1,691</u>	<u>457</u>	<u>11</u>	<u>-</u>	<u>213</u>
Excess (deficiency) of receipts over disbursements	<u>494</u>	<u>1,213</u>	<u>(457)</u>	<u>(11)</u>	<u>448</u>	<u>(163)</u>
Cash and investments - ending	<u>\$ 5,678</u>	<u>\$ 20,508</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,650</u>	<u>\$ -</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Town Of Orange Drain	George Seeley North Drain	Lawless-Smith Drain	Robert Rich Open Drain	Reassessment	Cemetery
Cash and investments - beginning	\$ 4,057	\$ 440	\$ 1,123	\$ 2,035	\$ 18,835	\$ 89,002
Receipts:						
Taxes	393	-	-	502	80,637	31,060
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	6,521	2,513
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	90	-
Total receipts	<u>393</u>	<u>-</u>	<u>-</u>	<u>502</u>	<u>87,248</u>	<u>33,573</u>
Disbursements:						
Personal services	-	-	-	-	16,943	41,736
Supplies	-	-	-	-	-	4,375
Other services and charges	-	-	-	-	11,950	4,330
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	3,100
Other disbursements	-	440	1,123	2,537	-	-
Total disbursements	<u>-</u>	<u>440</u>	<u>1,123</u>	<u>2,537</u>	<u>28,893</u>	<u>53,541</u>
Excess (deficiency) of receipts over disbursements	<u>393</u>	<u>(440)</u>	<u>(1,123)</u>	<u>(2,035)</u>	<u>58,355</u>	<u>(19,968)</u>
Cash and investments - ending	<u>\$ 4,450</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77,190</u>	<u>\$ 69,034</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Courthouse Operating	Sheriff Tax Sale	Coroner's Perpetuation	Fines & Forfeitures	Community Drug Free	Sheriff Accident Report
Cash and investments - beginning	\$ 290,375	\$ 7,800	\$ 11,012	\$ -	\$ 16,193	\$ 1,592
Receipts:						
Taxes	325,000	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	12,700	4,065	-	-	490
Fines and forfeits	-	-	-	1,518	24,936	-
Other receipts	-	-	-	-	1,000	-
Total receipts	<u>325,000</u>	<u>12,700</u>	<u>4,065</u>	<u>1,518</u>	<u>25,936</u>	<u>490</u>
Disbursements:						
Personal services	-	-	2,555	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	427,510	-	2,132	-	17,353	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	17,000	-	1,018	1,000	400
Total disbursements	<u>427,510</u>	<u>17,000</u>	<u>4,687</u>	<u>1,018</u>	<u>18,353</u>	<u>400</u>
Excess (deficiency) of receipts over disbursements	<u>(102,510)</u>	<u>(4,300)</u>	<u>(622)</u>	<u>500</u>	<u>7,583</u>	<u>90</u>
Cash and investments - ending	<u>\$ 187,865</u>	<u>\$ 3,500</u>	<u>\$ 10,390</u>	<u>\$ 500</u>	<u>\$ 23,776</u>	<u>\$ 1,682</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Felony Fund	Sheriff Leo	Juvenile Probation Circuit Court	Adult Probation Circuit Court	Advocate Users Fees	Probation Substance Testing
Cash and investments - beginning	\$ 500	\$ 1,976	\$ 31,739	\$ 93,900	\$ 1,385	\$ 380
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	276	3,280	21,624	-	340
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	276	3,280	21,624	-	340
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	1,041	11,630	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	16,742	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	1,041	28,372	-	-
Excess (deficiency) of receipts over disbursements	-	276	2,239	(6,748)	-	340
Cash and investments - ending	\$ 500	\$ 2,252	\$ 33,978	\$ 87,152	\$ 1,385	\$ 720

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Transfer Fee Plat Books	Disclosure Fees	Solid Waste Landfill	Clerk's Incentive lv-D	Adult Administration Fee	Recorder Mortgage Fees
Cash and investments - beginning	\$ 27,761	\$ 450	\$ 2,329	\$ 24,715	\$ 9,247	\$ 193
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	19,037	-	-
Charges for services	3,340	2,495	-	-	22,281	-
Fines and forfeits	-	-	-	-	-	1,947
Other receipts	-	-	-	-	-	-
Total receipts	<u>3,340</u>	<u>2,495</u>	<u>-</u>	<u>19,037</u>	<u>22,281</u>	<u>1,947</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,615	-	15,921	26,698	1,930
Total disbursements	<u>-</u>	<u>2,615</u>	<u>-</u>	<u>15,921</u>	<u>26,698</u>	<u>1,930</u>
Excess (deficiency) of receipts over disbursements	<u>3,340</u>	<u>(120)</u>	<u>-</u>	<u>3,116</u>	<u>(4,417)</u>	<u>17</u>
Cash and investments - ending	<u>\$ 31,101</u>	<u>\$ 330</u>	<u>\$ 2,329</u>	<u>\$ 27,831</u>	<u>\$ 4,830</u>	<u>\$ 210</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Prosecutor Arra	Clerk Arra	County Share Disclosure Fees	Administrative Fees	Excess Levy	Cemetery Donations
Cash and investments - beginning	\$ -	\$ -	\$ 8,849	\$ 74,941	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	22,513	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	20,895	9,086	-	-	-	-
Charges for services	-	-	2,556	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,325	-	304
Total receipts	<u>20,895</u>	<u>9,086</u>	<u>2,556</u>	<u>1,325</u>	<u>22,513</u>	<u>304</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	8,975	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,314	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>10,289</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>20,895</u>	<u>9,086</u>	<u>(7,733)</u>	<u>1,325</u>	<u>22,513</u>	<u>304</u>
Cash and investments - ending	<u>\$ 20,895</u>	<u>\$ 9,086</u>	<u>\$ 1,116</u>	<u>\$ 76,266</u>	<u>\$ 22,513</u>	<u>\$ 304</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Animal Shelter Donations	Casa Donations	Emergency Management Donations	Prosecuting Attorney Incentive lv-D	Jail Lease Obligation (Debt Service)	Cumulative Capital Development
Cash and investments - beginning	\$ 6,545	\$ 201	\$ 790	\$ 26,291	\$ 392,593	\$ 1,556,634
Receipts:						
Taxes	-	-	-	-	427,677	152,315
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	43,927	34,590	12,319
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,225	72	-	-	-	-
Total receipts	<u>6,225</u>	<u>72</u>	<u>-</u>	<u>43,927</u>	<u>462,267</u>	<u>164,634</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	91,604
Debt service - principal and interest	-	-	-	-	507,000	-
Capital outlay	-	-	-	-	-	134,837
Other disbursements	2,752	272	469	46,160	-	-
Total disbursements	<u>2,752</u>	<u>272</u>	<u>469</u>	<u>46,160</u>	<u>507,000</u>	<u>226,441</u>
Excess (deficiency) of receipts over disbursements	<u>3,473</u>	<u>(200)</u>	<u>(469)</u>	<u>(2,233)</u>	<u>(44,733)</u>	<u>(61,807)</u>
Cash and investments - ending	<u>\$ 10,018</u>	<u>\$ 1</u>	<u>\$ 321</u>	<u>\$ 24,058</u>	<u>\$ 347,860</u>	<u>\$ 1,494,827</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Cumulative Bridge	Cumulative Jail	Cumulative Building Court House	Sheriff's Pension	Coroners Education	Clerk's Trust
Cash and investments - beginning	\$ 1,600,757	\$ 84,577	\$ 286,038	\$ 1,369,072	\$ 207	\$ 328,666
Receipts:						
Taxes	256,845	26,282	29,879	80,000	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	20,774	2,125	2,174	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	777	-	422	100,094	2,318	2,617,379
Total receipts	<u>278,396</u>	<u>28,407</u>	<u>32,475</u>	<u>180,094</u>	<u>2,318</u>	<u>2,617,379</u>
Disbursements:						
Personal services	-	-	-	68,617	-	-
Supplies	-	-	-	-	-	-
Other services and charges	472,210	30,940	133,874	21,884	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,315	2,692,113
Total disbursements	<u>472,210</u>	<u>30,940</u>	<u>133,874</u>	<u>90,501</u>	<u>2,315</u>	<u>2,692,113</u>
Excess (deficiency) of receipts over disbursements	<u>(193,814)</u>	<u>(2,533)</u>	<u>(101,399)</u>	<u>89,593</u>	<u>3</u>	<u>(74,734)</u>
Cash and investments - ending	<u>\$ 1,406,943</u>	<u>\$ 82,044</u>	<u>\$ 184,639</u>	<u>\$ 1,458,665</u>	<u>\$ 210</u>	<u>\$ 253,932</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Tax Sale Surplus	Excess Tax	State Fair Board	Sheriff's Cashbook	Infraction Judgements	Inheritance Tax
Cash and investments - beginning	\$ 165,784	\$ 123,145	\$ -	\$ -	\$ 842	\$ 227,851
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,644	23,209	78	774,839	33,470	740,053
Total receipts	10,644	23,209	78	774,839	33,470	740,053
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	134,098	24,487	78	774,839	31,711	701,410
Total disbursements	134,098	24,487	78	774,839	31,711	701,410
Excess (deficiency) of receipts over disbursements	(123,454)	(1,278)	-	-	1,759	38,643
Cash and investments - ending	\$ 42,330	\$ 121,867	\$ -	\$ -	\$ 2,601	\$ 266,494

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Taxes & Other Sources	Sheriff's Inmate Trust	Public Employees Retirement	Federal Withholding	State Withholding	Social Security Withholding
Cash and investments - beginning	\$ 1,364,868	\$ 264	\$ 28,460	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>24,250,124</u>	<u>103,720</u>	<u>114,859</u>	<u>373,525</u>	<u>155,702</u>	<u>274,618</u>
Total receipts	<u>24,250,124</u>	<u>103,720</u>	<u>114,859</u>	<u>373,525</u>	<u>155,702</u>	<u>274,618</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>24,693,315</u>	<u>78,547</u>	<u>112,844</u>	<u>373,525</u>	<u>155,702</u>	<u>274,618</u>
Total disbursements	<u>24,693,315</u>	<u>78,547</u>	<u>112,844</u>	<u>373,525</u>	<u>155,702</u>	<u>274,618</u>
Excess (deficiency) of receipts over disbursements	<u>(443,191)</u>	<u>25,173</u>	<u>2,015</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 921,677</u>	<u>\$ 25,437</u>	<u>\$ 30,475</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, 2010  
 (Continued)

	Local Option (Coit)	Natco Credit Union	Nippon Health Insurance	American Assurance	Special Death Fund	Union Dues
Cash and investments - beginning	\$ -	\$ -	\$ 18,639	\$ 1,347	\$ 265	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>101,370</u>	<u>185,620</u>	<u>249,987</u>	<u>18,100</u>	<u>2,815</u>	<u>5,639</u>
Total receipts	<u>101,370</u>	<u>185,620</u>	<u>249,987</u>	<u>18,100</u>	<u>2,815</u>	<u>5,639</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>101,370</u>	<u>185,620</u>	<u>247,224</u>	<u>19,399</u>	<u>2,720</u>	<u>5,639</u>
Total disbursements	<u>101,370</u>	<u>185,620</u>	<u>247,224</u>	<u>19,399</u>	<u>2,720</u>	<u>5,639</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>2,763</u>	<u>(1,299)</u>	<u>95</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,402</u>	<u>\$ 48</u>	<u>\$ 360</u>	<u>\$ -</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Education Plate Fee Distribution	Tax Sale	Innkeepers Tax	Financial Institution Tax	Sheriff Retirement	Medicare Tax
Cash and investments - beginning	\$ -	\$ 5,871	\$ 7,374	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>619</u>	<u>217,515</u>	<u>33,091</u>	<u>65,898</u>	<u>12,397</u>	<u>64,225</u>
Total receipts	<u>619</u>	<u>217,515</u>	<u>33,091</u>	<u>65,898</u>	<u>12,397</u>	<u>64,225</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>619</u>	<u>219,686</u>	<u>33,558</u>	<u>65,898</u>	<u>12,397</u>	<u>64,225</u>
Total disbursements	<u>619</u>	<u>219,686</u>	<u>33,558</u>	<u>65,898</u>	<u>12,397</u>	<u>64,225</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(2,171)</u>	<u>(467)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,700</u>	<u>\$ 6,907</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, 2010  
 (Continued)

	County Wheel Tax	Child Restraint Fees	Christmas Club	Commercial Vehicle Excise Tax	Riverboat Tax Revenue	Children With Special Needs
Cash and investments - beginning	\$ -	\$ 50	\$ -	\$ 97	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	40,107	1,125	93,600	71,108	160,131	380
Total receipts	40,107	1,125	93,600	71,108	160,131	380
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	40,107	1,075	93,600	71,205	160,131	380
Total disbursements	40,107	1,075	93,600	71,205	160,131	380
Excess (deficiency) of receipts over disbursements	-	50	-	(97)	-	-
Cash and investments - ending	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Welfare Trust	Garnishment	State Sex Offender Fees	County Wheel Surtax	Township Lien	Property Tax Replacement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 59,269	\$ 6,400	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6	55,586	45	548,758	-	5,871
Total receipts	6	55,586	45	548,758	-	5,871
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	55,586	33	548,758	-	5,871
Total disbursements	-	55,586	33	548,758	-	5,871
Excess (deficiency) of receipts over disbursements	6	-	12	-	-	-
Cash and investments - ending	\$ 6	\$ -	\$ 12	\$ 59,269	\$ 6,400	\$ -

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Hsc Distribution Homestead Credit	County Facilities Revenue	Cities And Towns Court Costs	School Pension Debt	State Forestry	Township Tax
Cash and investments - beginning	\$ -	\$ 56,549	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>14</u>	<u>858,250</u>	<u>7,767</u>	<u>190,368</u>	<u>156</u>	<u>147,513</u>
Total receipts	<u>14</u>	<u>858,250</u>	<u>7,767</u>	<u>190,368</u>	<u>156</u>	<u>147,513</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>14</u>	<u>913,339</u>	<u>7,767</u>	<u>190,368</u>	<u>156</u>	<u>147,513</u>
Total disbursements	<u>14</u>	<u>913,339</u>	<u>7,767</u>	<u>190,368</u>	<u>156</u>	<u>147,513</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(55,089)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,460</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, 2010  
 (Continued)

	Township Fire Fighting	Public Library	School Debt Services	School Transportation	Corporation General	Motor Vehicle Highway
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>68,393</u>	<u>643,532</u>	<u>1,770,355</u>	<u>2,035,716</u>	<u>5,435,764</u>	<u>408,467</u>
Total receipts	<u>68,393</u>	<u>643,532</u>	<u>1,770,355</u>	<u>2,035,716</u>	<u>5,435,764</u>	<u>408,467</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>68,393</u>	<u>643,532</u>	<u>1,770,355</u>	<u>2,035,716</u>	<u>5,435,764</u>	<u>408,467</u>
Total disbursements	<u>68,393</u>	<u>643,532</u>	<u>1,770,355</u>	<u>2,035,716</u>	<u>5,435,764</u>	<u>408,467</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Park City	Airport City	Delinquent Sewer	Welfare Indigent	Local Option (Coit)	School Capital Project
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	408,467	89,715	39,009	2,243	3,346,364	2,465,110
Total receipts	408,467	89,715	39,009	2,243	3,346,364	2,465,110
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	408,467	89,715	38,470	2,243	3,346,364	2,465,110
Total disbursements	408,467	89,715	38,470	2,243	3,346,364	2,465,110
Excess (deficiency) of receipts over disbursements	-	-	539	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 539	\$ -	\$ -	\$ -

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Assistance To Wards	Library Capital Project	Welfare Allocation	Cumulative Capital Development (City)	Inventory Homestead Credit	Bus Replacement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 6,237	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>195</u>	<u>28,203</u>	<u>170,378</u>	<u>43,802</u>	<u>395,497</u>	<u>781,341</u>
Total receipts	<u>195</u>	<u>28,203</u>	<u>170,378</u>	<u>43,802</u>	<u>395,497</u>	<u>781,341</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>195</u>	<u>28,203</u>	<u>170,378</u>	<u>43,802</u>	<u>392,505</u>	<u>781,341</u>
Total disbursements	<u>195</u>	<u>28,203</u>	<u>170,378</u>	<u>43,802</u>	<u>392,505</u>	<u>781,341</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,992</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,229</u>	<u>\$ -</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Loit-Local Option Income Tax	School Allocation	Poor Relief Tax Distribution	Hea 1001-2008 State Homestead Credit	Final Hea 1001-2007 2008 Ptrc	Vision Care Inc
Cash and investments - beginning	\$ 72,296	\$ -	\$ -	\$ 214,257	\$ -	\$ 18
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>3,507,634</u>	<u>491,212</u>	<u>64,314</u>	<u>193,864</u>	<u>86,581</u>	<u>14,821</u>
Total receipts	<u>3,507,634</u>	<u>491,212</u>	<u>64,314</u>	<u>193,864</u>	<u>86,581</u>	<u>14,821</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>3,399,703</u>	<u>491,212</u>	<u>64,314</u>	<u>406,433</u>	<u>86,581</u>	<u>14,821</u>
Total disbursements	<u>3,399,703</u>	<u>491,212</u>	<u>64,314</u>	<u>406,433</u>	<u>86,581</u>	<u>14,821</u>
Excess (deficiency) of receipts over disbursements	<u>107,931</u>	<u>-</u>	<u>-</u>	<u>(212,569)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 180,227</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,688</u>	<u>\$ -</u>	<u>\$ 18</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Voluntary Wage Assignment	Boston Life Insurance	Deferred Compensation	Dental Insurance	City Weed Lien	Clerk Issets
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	19,231	25,728	12,340	48,067	32,304	776,015
Total receipts	<u>19,231</u>	<u>25,728</u>	<u>12,340</u>	<u>48,067</u>	<u>32,304</u>	<u>776,015</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	19,231	25,728	12,340	48,040	32,304	777,065
Total disbursements	<u>19,231</u>	<u>25,728</u>	<u>12,340</u>	<u>48,040</u>	<u>32,304</u>	<u>777,065</u>
Excess (deficiency) of receipts over disbursements	-	-	-	27	-	(1,050)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27</u>	<u>\$ -</u>	<u>\$ (1,050)</u>

FAYETTE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Sheriff's Commissary	Recorder's Checking	Prosecutor Bad Check	Probation User Fee Checking	Convention And Tourism	Totals
Cash and investments - beginning	\$ 13,317	\$ 8,379	\$ 1	\$ 7,736	\$ 16,034	\$ 15,315,004
Receipts:						
Taxes	-	-	-	-	-	7,256,748
Licenses and permits	-	-	-	-	-	55,785
Intergovernmental	-	-	-	-	-	3,704,620
Charges for services	-	-	-	-	-	1,211,630
Fines and forfeits	-	-	-	-	-	314,047
Other receipts	<u>108,801</u>	<u>90,847</u>	<u>12,657</u>	<u>57,488</u>	<u>35,633</u>	<u>57,958,836</u>
Total receipts	<u>108,801</u>	<u>90,847</u>	<u>12,657</u>	<u>57,488</u>	<u>35,633</u>	<u>70,501,666</u>
Disbursements:						
Personal services	-	-	-	-	-	6,956,446
Supplies	-	-	-	-	-	1,083,188
Other services and charges	-	-	-	-	-	4,684,860
Debt service - principal and interest	-	-	-	-	-	677,000
Capital outlay	-	-	-	-	-	431,286
Other disbursements	<u>100,115</u>	<u>91,786</u>	<u>12,657</u>	<u>61,417</u>	<u>32,812</u>	<u>57,470,362</u>
Total disbursements	<u>100,115</u>	<u>91,786</u>	<u>12,657</u>	<u>61,417</u>	<u>32,812</u>	<u>71,303,142</u>
Excess (deficiency) of receipts over disbursements	<u>8,686</u>	<u>(939)</u>	<u>-</u>	<u>(3,929)</u>	<u>2,821</u>	<u>(801,476)</u>
Cash and investments - ending	<u>\$ 22,003</u>	<u>\$ 7,440</u>	<u>\$ 1</u>	<u>\$ 3,807</u>	<u>\$ 18,855</u>	<u>\$ 14,513,528</u>

FAYETTE COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 For The Year Ended December 31, 2010

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

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

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 626,392
Infrastructure	12,032,195
Buildings	15,738,398
Machinery and equipment	<u>5,547,700</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 33,944,685</u>

FAYETTE COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2010

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Courthouse Renovation	\$ 8,345,000	\$ 677,000
Grader for Highway Dept.	<u>165,802</u>	<u>20,000</u>
Total governmental activities debt	<u>\$ 8,510,802</u>	<u>\$ 697,000</u>

FAYETTE COUNTY  
OTHER REPORT(S)

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

Convention and Tourism  
County Commissioners

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

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

TO: THE OFFICIALS OF FAYETTE COUNTY, INDIANA

Compliance

We have audited the compliance of the Fayette County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2010. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2010-1.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on the response.

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

STATE BOARD OF ACCOUNTS

June 20, 2011

FAYETTE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2010

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<b><u>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</u></b>			
Pass-Through Indiana Office of Rural Affairs Community Development Block Grants/State's Program	14.228	CF-08-122	\$ 27,385
Pass-Through Indiana Housing and Community Development Authority Community Development Block Grants/State's Program Homeowner Repair and Improvements	14.228	HD-008-027	118,130
Total for federal grantor agency			<u>145,515</u>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	09VA030 09VANP209 10VANP028	64,557 19,276 <u>5,060</u>
Total for program			<u>88,893</u>
Violence Against Women Formula Granta	16.588	09-ST-010	<u>16,200</u>
Total for federal grantor agency			<u>105,093</u>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction	20.205	DES # 9485620 DES # 8700805	311 <u>311</u>
Total for program			<u>622</u>
ARRA - Formula Grants for Other Than Urbanized Areas	20.509	10803536	<u>160,289</u>
Formula Grants for Other Than Urbanized Areas	20.509	9807488 10810788	29,798 <u>108,874</u>
Total for Non-ARRA Formula Grants for Other Than Urbanized Areas			<u>138,672</u>
Total for program			<u>298,961</u>
Total for federal grantor agency			<u>299,583</u>
<b><u>U.S. DEPARTMENT OF ENERGY</u></b>			
Pass-Through Indiana Office of Energy Development ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	A302-11-EECBG-02-019	<u>60,045</u>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness Public Health Preparedness & Response for H1N1	93.069	H1N1 120.67	<u>54,358</u>
Immunization Grants Childhood Immunization	93.268	IP 120-68	<u>7,411</u>
Centers for Disease Control and Prevention_Investigations and Technical Assistance	93.283	BPRS 120-3	<u>9,750</u>
Pass-Through Indiana Department of Child Services ARRA - Child Support Enforcement Incentives	93.563		<u>29,981</u>
Child Support Enforcement Clerk	93.563		36,307
Prosecutor			56,091
Incentives			53,648
Indirect Costs			<u>33,906</u>
Total for Non-ARRA Child Support Enforcement			<u>179,952</u>
Total for program			<u>209,933</u>
Total for federal grantor agency			<u>281,452</u>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	C44P-0-271A	<u>16,200</u>
Homeland Security Grant Program	97.067	C44P-9-815A 07 C44P-0-195A	5,000 <u>146,680</u>
Total for program			<u>151,680</u>
Total for federal grantor agency			<u>167,880</u>
Total federal awards expended			<u>\$ 1,059,568</u>

The accompanying note(s) are an integral part of the Schedule of Expenditures of Federal Awards.

FAYETTE COUNTY  
NOTE(S) TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

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

**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, 2010:

Program Title	Federal CFDA Number	2010
Formula Grants for Other Than Urbanized Areas	20.509	\$ <u>298,961</u>

FAYETTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statement(s):

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

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.509	Formula Grants for Other Than Urbanized Areas

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

Auditee qualified as low-risk auditee? yes

**Section II – Financial Statement Findings**

No matters are reportable.

FAYETTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

***Section III – Federal Award Findings and Questioned Costs***

***FINDING 2010-1, SPECIAL TESTS AND PROVISIONS***

Federal Agency: U.S. DEPARTMENT OF TRANSPORTATION  
Federal Program: Formula Grants for Other Than Urbanized Areas  
Federal CFDA Number: 20.509  
Pass-Through Entity: Indiana Department of Transportation

The financial management system must permit the preparation of required reports and tracing of funds adequate to establish that funds were used for authorized purposes and allowable costs. The County accounted for all Federal Transportation Grants in Fund 047, including the Awards with ARRA funding. The fund detail does not account for ARRA funds separately from non-ARRA funds.

As provided in 2 CFR section 176.210, Federal agencies must require recipients to (1) agree to maintain records that identify adequately the source and application of ARRA awards; (2) separately identify to each subrecipient, and document at the time of the subaward and disbursement of funds, the Federal award number, CFDA number, the amount of ARRA funds; and (3) provide identification of ARRA awards in the Schedule of Expenditures of Federal Awards (SEFA) and Data Collection Form (SF-SAC) and require their subrecipients to provide similar identification in their SEFA and SF-SAC.

We recommended to the County that they maintain ARRA funds separately from non-ARRA funds, in accordance with 2 CFR section 176.210.

FAYETTE COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.



June 20, 2011

State Board of Accounts  
302 Washington St., Room E418  
Indianapolis, IN 46204-2765

RE: Federal Agency: U.S. Department of Transportation  
Federal Program: Formula Grants for Other Than Urbanized Areas  
Federal Award Number: Project 10803536  
Pass-Through Entity: Indiana Department of Transportation

To Whom It May Concern:

A finding in your agency's 2010 audit of Fayette County's records related to reimbursement payments for the federal program listed above. In 2010, those payments included ARRA funds that were not receipted to a separate fund as required.

In order to remedy this issue and make sure it does not happen again, the County has set up a separate fund number 082 entitled Senior Center ARRA Transportation. All ARRA funds received from the Indiana Department of Transportation that are reimbursement from the above referenced grant will be receipted to this fund. This will correct the problem and ensure that ARRA funds are properly segregated from the other federal grant funds.

A handwritten signature in cursive script that reads "Debra Shaw Kidd".

Debra Shaw Kidd  
Fayette County Auditor

FAYETTE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 20, 2011, with Richard Pflum, Jr., President of the Board of County Commissioners; Ronald Cox, President of the County Council; and Debra Shaw Kidd, Auditor.