

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

FINANCIAL STATEMENT AUDIT REPORT

OF

FAYETTE COUNTY, INDIANA

January 1, 2016 to December 31, 2017



FILED
02/18/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jane Downard	01-01-16 to 12-31-22
County Treasurer	Mary Hiers Lavonda Glover	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Melinda Sudhoff Lisa Witt	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	David J. Laughlin	01-01-15 to 12-31-22
County Recorder	Ruth Nutty	01-01-15 to 12-31-22
President of the Board of County Commissioners	Frank Jackson Leota King Gary Naylor	01-01-16 to 12-31-16 01-01-17 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Mike Wenta	01-01-16 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF FAYETTE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Fayette County (County), which comprises the financial position and results of operations for the period of January 1, 2016 to December 31, 2017, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2016 to December 31, 2017.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2016 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

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


Paul D. Joyce, CPA
State Examiner

February 7, 2019

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

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FAYETTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16			Cash and Investments 12-31-16			Cash and Investments 12-31-17
	Receipts	Disbursements		Receipts	Disbursements		
After Settlement Collections	\$ 579,381	\$ 575,276	\$ 579,381	\$ 575,276	\$ 609,721	\$ 575,276	\$ 609,721
Sheriff's Inmate Trust	37,741	264,288	260,888	41,141	301,548	303,868	38,821
Jail Commissary	17,202	232,104	238,188	11,118	274,217	267,898	17,437
Clerk Trust Account	369,143	2,438,051	2,434,400	372,794	2,787,342	2,767,854	392,282
County General	470,001	6,878,237	6,172,871	1,175,367	8,615,143	7,595,597	2,194,913
Sheriff Accident Report	1,096	135	-	1,231	120	-	1,351
Co Share Econ Dev Inc T	247,929	67,587	180,498	135,018	331,639	121,257	345,400
EDIT-Co Facilities Rev Fund	196,830	793,333	366,720	623,443	144,771	768,214	-
LIT - SPECIAL PURPOSE	-	-	-	-	1,043,371	868,613	174,758
Cities & Towns	3,244	5,253	5,674	2,823	6,177	-	9,000
Clerk's Perpetuation	21,355	12,838	5,367	28,826	15,123	1,364	42,585
COIT Distributive Shares	640,641	1,586,666	1,745,875	481,432	719,965	998,674	202,723
Community Correction Grant	(55,709)	578,062	576,055	(53,702)	547,990	577,707	(83,419)
Community Transition Fund	259,665	120,625	571	379,719	99,200	41,630	437,289
Sales Disclosure - County Shar	9,394	2,855	4,316	7,933	2,765	-	10,698
Covered Bridges	11,126	1,850	-	12,976	1,850	-	14,826
Cumulative Bridge Fund	855,050	645,739	1,031,361	469,428	756,345	510,795	714,978
Cumulative Capital Development	525,349	172,169	390,064	307,454	860,159	389,729	777,884
Cumulative Bldg Court House	245,596	29,546	4,068	271,074	28,420	2,200	297,294
Cumulative Bldg Jail	15,149	28,885	33,221	10,813	27,779	34,646	3,946
Community Drug Free Fund	19,217	24,044	17,776	25,485	20,984	23,763	22,706
Local Plan & Right to Know	3,581	-	-	3,581	-	-	3,581
Emergency Telephone Fund	24	-	-	24	-	-	24
Extradition	6,383	-	-	6,383	190	-	6,573
Firearms Training Fund	14,196	10,200	3,863	20,533	7,450	189	27,794
Health Dept	108,664	352,170	352,715	108,119	340,032	286,126	162,025
Co Ident Security Protection	1,626	1,768	262	3,132	2,620	394	5,358
Local Health Maint Grant	81,642	33,139	31,793	82,988	33,139	32,638	83,489
Local Road & Streets	859,748	645,092	583,710	921,130	714,829	627,405	1,008,554
Misdemeanant Fund	40,913	18,146	19,914	39,145	18,146	29,422	27,869
Highway Dept	1,173,572	1,513,975	1,215,967	1,471,580	1,657,817	1,228,992	1,900,405
Transfer Fee Plat Books	28,226	6,030	13,532	20,724	6,265	6,000	20,989
Rainy Day Fund	5,419	80,345	-	85,764	-	80,345	5,419
2015 Reassessment Fund	474,480	-	136,702	337,778	-	131,974	205,804
Recorder Perpetuation	109,179	31,299	48,621	91,857	41,354	29,426	103,785
County Sex Offender Fees	9,595	2,187	1,258	10,524	2,021	861	11,684
Public Defenders Fund	21,196	17,537	-	38,733	5,532	-	44,265
Excess Tax (Surplus)	129,060	11,406	12,262	128,204	11,584	9,899	129,889
Corners Perpetuation	10,274	4,530	4,722	10,082	10,555	4,722	15,915
Tax Sale	4,162	140,209	142,974	1,397	190,575	192,741	(769)
Tax Sale Surplus	191,289	90,201	124,595	156,895	420,385	225,793	351,487
GAL/CASA	32,799	17,527	14,202	36,124	26,854	24,580	38,398
Election & Registration	698	-	-	698	-	-	698
Auditors Ineligible Deductions	5,051	14,422	4,039	15,434	-	3,592	11,842
Elected Officials Training	5,832	352,187	351,490	6,529	2,636	1,920	7,245
Fayette County Parks	14,437	-	-	14,437	13	-	14,450
Statewide 911	251,948	333,646	426,159	159,435	329,850	391,615	97,670
Adult Administration Fee	33,477	18,602	33,477	18,602	18,222	18,602	18,222
Cemetery	12,164	18,556	23,743	6,977	25,858	22,315	10,520
User Fees Fund	61,567	4,517	27,357	38,727	4,707	10,063	33,371
Sheriff Sale Administration	2,349	6,900	7,100	2,149	5,000	5,700	1,449
Courthouse Lease-Debt Svc	356,385	406,338	472,565	290,158	465,869	473,400	282,627
Payroll-Fay Co Life Insurance	-	-	-	-	7,433	-	7,433
Payroll-Health Insurance	27,676	424,041	370,609	81,108	381,351	164,355	298,104
Payroll-Voluntary Wage Assign	-	642	642	-	2,460	2,460	-
Payroll-Deferred Compensation	-	3,510	3,510	-	3,380	3,380	-
Payroll-Federal Withholding	-	472,060	472,115	(55)	463,181	463,126	-
Payroll-Medicare Tax	-	357,215	357,271	(56)	354,001	353,945	-
Payroll-Local Option (COIT)	-	107,376	95,083	12,293	105,960	118,253	-
Payroll-PERF	-	115,444	115,444	-	116,103	116,103	-
Payroll-Sheriff Retirement	-	15,601	15,601	-	14,151	14,151	-
Payroll-State Withholding	-	155,970	138,096	17,874	150,572	168,446	-
Payroll-Union Dues	-	5,991	5,493	498	6,124	6,622	-
Payroll-Garnishment	-	32,816	32,816	-	29,001	29,001	-
Sheriff Pension Holding	-	-	-	-	10	-	10
Settlement	-	21,063,732	21,063,732	-	22,280,576	22,280,576	-
Wheel Tax	720	48,043	46,363	2,400	52,904	50,520	4,784

FAYETTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
Wheel Surtax	-	556,523	556,523	-	571,884	571,884	-
Commercial Vehicle Excise	-	68,016	68,016	-	76,220	76,220	-
Financial Institution Tax	-	96,855	96,855	-	98,532	98,531	1
CEDIT HSC-Inventory HS Credit	11,753	494,009	419,599	86,163	69,489	144,770	10,882
HEA 1001-2008 St Hmstd Cr Fund	2,540	-	2,540	-	-	-	-
Homestead Credit Rebate	14,248	-	-	14,248	-	-	14,248
LOIT-Local Option Income Tax	107,546	3,455,034	3,485,270	77,310	-	77,309	1
LIT - PROPERTY TAX RELIEF	-	-	-	-	4,116,392	3,955,465	160,927
Fines & Forfeitures	-	16,144	16,144	-	718	718	-
Infraction Judgements	12,132	16,282	27,897	517	17,376	16,968	925
Overweight Vehicles	1,465	679	2,143	1	13	14	-
Special Death Fund	1,520	1,935	3,245	210	2,080	1,955	335
Disclosure Fees	1,575	2,820	4,195	200	2,735	2,695	240
Coroners Education Fund	1,024	1,912	2,708	228	2,172	2,212	188
St Share Probation Transfers	604	558	1,125	37	631	610	58
Recorder Mortgage Fees	992	1,768	2,601	159	1,733	1,740	152
State Sex Offender Fees	99	243	318	24	225	228	21
Child Restraint Fee	325	775	1,075	25	775	775	25
Forest Restoration	77	-	77	-	-	-	-
Inheritance Tax	4,710	-	-	4,710	-	-	4,710
Education Plate Fee Dist	75	225	300	-	225	225	-
Riverboat Tax Revenue	-	143,810	143,810	-	143,815	143,815	-
Innkeepers Tax	6,578	24,215	25,208	5,585	21,920	22,275	5,230
COIT-County Option Income Tax	-	3,455,034	3,455,034	-	-	-	-
LIT - CERTIFIED SHARES	-	-	-	-	3,603,324	3,603,324	-
IV-D Private Collection	3,868	4,796	5,119	3,545	3,807	4,519	2,833
Prosecutor ARRA Fund	17,237	-	-	17,237	-	-	17,237
Clerk's ARRA Fund	9,086	-	-	9,086	-	-	9,086
Title IV-D Incentive Fund	70,804	12,480	413	82,871	13,030	-	95,901
Pros Atty Incentive IV-D	21,107	18,777	19,516	20,368	19,608	19,837	20,139
Clerk's Incentive IV-D	60,066	12,480	12,596	59,950	13,030	16,618	56,362
General Drain Improvement	9,134	-	-	9,134	-	-	9,134
J. Lawless Drain Reconstruction	-	646	646	-	617	291	326
Big Flatrock River Drain	1,108	1,092	1,092	1,108	1,071	133	2,046
Louise Lewis Drain	840	657	320	1,177	466	-	1,643
Fries-Stewart Drain	5,887	1,050	350	6,587	833	-	7,420
Collyer-Wilkinson Drain	-	771	771	-	2,670	1,042	1,628
HC & ME Culbertson Drain	5,768	440	-	6,208	440	-	6,648
James T. Fisher Drain	4,991	2,890	-	7,881	2,868	-	10,749
David Kirkpatrick Drain	113	113	113	113	113	31	195
Samuel Kirkpatrick Drain	107	-	-	107	-	-	107
Springer Drain	4,066	468	-	4,534	468	1,591	3,411
Anthony Hood Open Drain	561	562	562	561	561	103	1,019
Town of Orange Drain	4,516	-	-	4,516	-	-	4,516
George Seeley North Drain	136	136	136	136	136	7	265
Cemetery Donations	28	650	500	178	-	-	178
Animal Shelter Donations	32,474	6,769	8,901	30,342	30,882	17,123	44,101
CASA Donations	1	30	-	31	-	30	1
Emergency Management Donation	3,681	-	1,980	1,701	-	1,684	17
Treasurer's Change Fund	750	-	-	750	-	-	750
Clerk ISETS Account	3,450	525,928	529,005	373	424,065	420,144	4,294
LOIT Special Distribution	-	241,034	-	241,034	-	241,034	-
Drain Assesment Reconstruction	-	1,047	1,047	-	-	-	-
RICO Forfeiture	10,237	526	6,673	4,090	69,632	55,362	18,360
Veteran's Donations	-	200	-	200	-	-	200
Jail Treatment Donations	-	-	-	-	380	-	380
2019 Bicentennial Fund	-	-	-	-	20,000	-	20,000
Southern By-Pass	7,362	-	-	7,362	-	-	7,362
Welfare Trust	6	-	-	6	-	-	6
Land Acquisitions	217,157	-	-	217,157	-	-	217,157
Courthouse Operating Fund	414,277	293,500	553,502	154,275	883,460	578,178	459,557
Police Pension Trust Share	11,487	-	-	11,487	-	-	11,487
Felony Fund	501	-	-	501	-	-	501
Sheriff Leo Fund	2,903	-	-	2,903	-	-	2,903
Advocate User Fees	1,385	-	-	1,385	-	-	1,385
Solid Waste Landfill	2,329	-	-	2,329	-	-	2,329
Co Offender Transportation	2,565	520	-	3,085	666	-	3,751

FAYETTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	
Administrative Fees	21,283	-	-	21,283	-	-	21,283
Statewide 911 City Share	60,000	120,000	91,854	88,146	120,000	92,930	115,216
Econ Dev payment Windfarm	52,000	-	-	52,000	-	-	52,000
Pretrial Diversion Fees	16,360	14,120	7,928	22,552	10,570	24,107	9,015
Deferral Fees	8,301	5,208	2,480	11,029	5,170	5,629	10,570
Adult Prob Superior	114,797	66,868	50,003	131,662	58,612	70,370	119,904
Juv Prob Circuit Court	15,813	818	3,901	12,730	605	3,130	10,205
Adult Prob Circuit Court	87,088	23,521	65,746	44,863	25,571	20,581	49,853
BPPE Late Filing Fees	-	-	-	-	1,100	-	1,100
Cumulative Capital Dev City	-	-	-	-	786	-	786
LOIT 2016 Special Distribution	-	709,889	690,623	19,266	-	-	19,266
Bioterrorism Preparedness	6,799	32,183	31,849	7,133	12,688	15,941	3,880
STOP Grant	(2,858)	10,000	11,394	(4,252)	10,000	9,978	(4,230)
Senior Ctr Trans Grant	34,050	244,993	279,043	-	266,360	266,360	-
Victim's Assistance	16,434	54,436	54,985	15,885	45,314	47,704	13,495
State Homeland Security	14,193	-	13,148	1,045	-	14,716	(13,671)
Emp-Emerg Mgt Performance Grt	3	5,100	5,100	3	25,844	7,691	18,156
93.558 TANF Comm Corrections	(13,160)	92,702	122,498	(42,956)	121,872	89,368	(10,452)
20.60020.60920.616 OPO Grant	-	2,835	2,835	-	-	-	-
20.61620.602 RDP Grant	-	515	515	-	-	-	-
HIV Prevention	-	-	-	-	3,467	14,819	(11,352)
Drug/SHOCAP	3,824	-	-	3,824	-	-	3,824
EARN Indiana	248	-	-	248	-	-	248
Bullet Proof Vest fund	3,433	415	2,955	893	925	-	1,818
Build Ind Orange Water	37,922	-	-	37,922	-	-	37,922
Neighborhood Watch	101	-	-	101	-	-	101
Dental Health Grant	93	-	-	93	-	-	93
Holdover Supervisor	200	-	-	200	-	-	200
EMA-EMPG Grant	2,012	-	641	1,371	-	454	917
Child Care Grant	421	-	-	421	-	-	421
Prob Drug Coalition Grant	600	-	-	600	-	-	600
Tobacco Settlement Trust	56,123	17,788	9,970	63,941	17,824	15,788	65,977
DARE Program	5,104	-	-	5,104	-	-	5,104
Project Income	405,315	385,173	405,760	384,728	476,166	396,440	464,454
Health Vital Records	3,123	-	-	3,123	-	-	3,123
Bldg Foundation Grant	59	-	-	59	-	-	59
Toxic Waste Education	175	-	-	175	-	-	175
Wrk Rels/Recreation/Com	39,298	15,047	11,750	42,595	18,760	9,959	51,396
Probation Juvenile Drug Grant	115	-	-	115	-	-	115
Circuit Court Improvmnt Grant	6	-	-	6	-	-	6
IN Veteran's Affairs Grant	500	-	-	500	-	-	500
Greater Indy Syringe Exchange	(4,246)	22,500	10,189	8,065	10,600	14,484	4,181
Comer Foundation Syringe Exchg	-	10,000	9,829	171	5,000	3,679	1,492
TC4/ Drug Coalition	-	2,225	1,001	1,224	-	-	1,224
Probation DOC Grant	37,622	107,000	68,083	76,539	169,013	132,973	112,579
Veteran Affairs Grant	-	1,068	1,068	-	-	-	-
Broadway Cares Equity Fights A	-	5,000	376	4,624	5,000	5,462	4,162
Prosecutor-Drug Task Force	-	9,237	22,367	(13,130)	13,130	-	-
IN Dept of Homeland Security	-	2,800	2,800	-	-	-	-
TANF Administration	-	-	1,662	(1,662)	21,207	7,315	12,230
Community Crossing Grant	-	-	-	-	664,548	612,590	51,958
Tourism Grant	-	-	-	-	9,416	8,468	948
Jail Treatment	-	-	-	-	110,313	74,514	35,799
Drug Prosecutor Grant	-	-	-	-	2,000	2,000	-
Totals	<u>\$ 10,668,134</u>	<u>\$ 52,816,753</u>	<u>\$ 52,257,369</u>	<u>\$ 11,227,518</u>	<u>\$ 57,954,262</u>	<u>\$ 55,505,647</u>	<u>\$ 13,676,133</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, certified shares (local option tax), property tax replacement credit (local option tax), county option 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 non-businesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include 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).

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.

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 February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

State statutes authorize the County to invest in securities including, but not limited to, 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 (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of reimbursable grant expenditures made by the County by December 31, 2017, for which the reimbursements had not been received and a bookkeeping error that was corrected subsequent to year end.

Note 8. Holding Corporation

The County has entered into a capital lease with the Fayette County Indiana Building Corp (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the years 2016 and 2017 totaled \$641,000 and \$642,000, respectively.

Note 9. Other Postemployment Benefits

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

Note 10. Combined Funds

Funds related to Big Flatrock River Drains are reported individually in the current financial statement, but were combined into one fund for the prior financial statements.

Funds related to Cemetery Donations are reported individually in the current financial statement, but were combined into one fund for the prior financial statements.

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OTHER INFORMATION - UNAUDITED

The County's Annual Financial Reports 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 statements contained in this report and the financial information presented in the County's Annual Financial Reports 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
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk Trust Account	County General	Sheriff Accident Report	Co Share Econ Dev Inc T	EDIT-Co Facilities Rev Fund	LIT - SPECIAL PURPOSE
Cash and investments - beginning	\$ 579,381	\$ 37,741	\$ 17,202	\$ 369,143	\$ 470,001	\$ 1,096	\$ 247,929	\$ 196,830	\$ -
Receipts:									
Taxes	-	-	-	-	3,371,548	10	67,587	793,333	-
Licenses and permits	-	-	-	-	47,825	-	-	-	-
Intergovernmental receipts	-	-	-	-	382,063	-	-	-	-
Charges for services	-	-	-	-	557,117	125	-	-	-
Fines and forfeits	-	-	-	-	94,356	-	-	-	-
Other receipts	575,276	264,288	232,104	2,438,051	2,425,328	-	-	-	-
Total receipts	575,276	264,288	232,104	2,438,051	6,878,237	135	67,587	793,333	-
Disbursements:									
Personal services	-	-	-	-	3,785,186	-	-	-	-
Supplies	-	-	-	-	339,265	-	-	-	-
Other services and charges	-	-	-	-	1,624,483	-	112,911	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	41,006	-	-	-	-
Other disbursements	579,381	260,888	238,188	2,434,400	382,931	-	67,587	366,720	-
Total disbursements	579,381	260,888	238,188	2,434,400	6,172,871	-	180,498	366,720	-
Excess (deficiency) of receipts over disbursements	(4,105)	3,400	(6,084)	3,651	705,366	135	(112,911)	426,613	-
Cash and investments - ending	\$ 575,276	\$ 41,141	\$ 11,118	\$ 372,794	\$ 1,175,367	\$ 1,231	\$ 135,018	\$ 623,443	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Cities & Towns	Clerk's Perpetuation	COIT Distributive Shares	Community Correction Grant	Community Transition Fund	Sales Disclosure - County Shar	Covered Bridges	Cumulative Bridge Fund	Cumulative Capital Development
Cash and investments - beginning	\$ 3,244	\$ 21,355	\$ 640,641	\$ (55,709)	\$ 259,665	\$ 9,394	\$ 11,126	\$ 855,050	\$ 525,349
Receipts:									
Taxes	-	-	1,586,499	-	-	-	-	153,329	86,861
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	1,850	8,781	604
Charges for services	5,253	12,838	-	-	-	10	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	167	578,062	120,625	2,845	-	483,629	84,704
Total receipts	5,253	12,838	1,586,666	578,062	120,625	2,855	1,850	645,739	172,169
Disbursements:									
Personal services	-	5,367	1,265,581	506,353	-	-	-	-	40,558
Supplies	-	-	-	18,163	571	-	-	-	-
Other services and charges	-	-	-	51,539	-	2,500	-	706,361	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,816	-	-	24,506
Other disbursements	5,674	-	480,294	-	-	-	-	325,000	325,000
Total disbursements	5,674	5,367	1,745,875	576,055	571	4,316	-	1,031,361	390,064
Excess (deficiency) of receipts over disbursements	(421)	7,471	(159,209)	2,007	120,054	(1,461)	1,850	(385,622)	(217,895)
Cash and investments - ending	\$ 2,823	\$ 28,826	\$ 481,432	\$ (53,702)	\$ 379,719	\$ 7,933	\$ 12,976	\$ 469,426	\$ 307,454

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Cumulative Bldg Court House	Cumulative Bldg Jail	Community Drug Free Fund	Local Plan & Right to Know	Emergency Telephone Fund	Extradition	Firearms Training Fund	Health Dept	Co Ident Security Protection
Cash and investments - beginning	\$ 245,596	\$ 15,149	\$ 19,217	\$ 3,581	\$ 24	\$ 6,383	\$ 14,196	\$ 108,664	\$ 1,626
Receipts:									
Taxes	16,089	15,729	-	-	-	-	-	71,321	-
Licenses and permits	-	-	-	-	-	-	-	10,071	-
Intergovernmental receipts	919	899	-	-	-	-	-	4,309	-
Charges for services	-	-	24,044	-	-	-	-	197,569	1,746
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	12,538	12,257	-	-	-	-	10,200	68,900	22
Total receipts	29,546	28,885	24,044	-	-	-	10,200	352,170	1,768
Disbursements:									
Personal services	-	-	-	-	-	-	-	188,628	-
Supplies	-	-	-	-	-	-	-	1,555	-
Other services and charges	4,068	24,969	17,776	-	-	-	-	150,132	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	8,252	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	3,863	12,400	262
Total disbursements	4,068	33,221	17,776	-	-	-	3,863	352,715	262
Excess (deficiency) of receipts over disbursements	25,478	(4,336)	6,268	-	-	-	6,337	(545)	1,506
Cash and investments - ending	\$ 271,074	\$ 10,813	\$ 25,485	\$ 3,581	\$ 24	\$ 6,383	\$ 20,533	\$ 108,119	\$ 3,132

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Local Health Maint Grant	Local Road & Streets	Misdemeanant Fund	Highway Dept	Transfer Fee Plat Books	Rainy Day Fund	2015 Reassessment Fund	Recorder Perpetuation	County Sex Offender Fees
Cash and investments - beginning	\$ 81,642	\$ 859,748	\$ 40,913	\$ 1,173,572	\$ 28,226	\$ 5,419	\$ 474,480	\$ 109,179	\$ 9,595
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	196,723	-	1,512,910	-	-	-	-	-
Charges for services	-	-	-	-	6,020	-	-	3	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	33,139	448,369	18,146	1,065	10	80,345	-	31,296	2,187
Total receipts	33,139	645,092	18,146	1,513,975	6,030	80,345	-	31,299	2,187
Disbursements:									
Personal services	31,793	-	-	860,562	-	-	18,925	26,397	-
Supplies	-	406,002	-	160,266	-	-	-	-	-
Other services and charges	-	31,913	19,914	169,789	9,900	-	117,777	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	145,795	-	25,350	3,632	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	22,224	1,258
Total disbursements	31,793	583,710	19,914	1,215,967	13,532	-	136,702	48,621	1,258
Excess (deficiency) of receipts over disbursements	1,346	61,382	(1,768)	298,008	(7,502)	80,345	(136,702)	(17,322)	929
Cash and investments - ending	\$ 82,988	\$ 921,130	\$ 39,145	\$ 1,471,580	\$ 20,724	\$ 85,764	\$ 337,778	\$ 91,857	\$ 10,524

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Public Defenders Fund	Excess Tax (Surplus)	Corners Perpetuation	Tax Sale	Tax Sale Surplus	GAL/CASA	Election & Registration	Auditors Ineligible Deductions	Elected Officials Training
Cash and investments - beginning	\$ 21,196	\$ 129,060	\$ 10,274	\$ 4,162	\$ 191,289	\$ 32,799	\$ 698	\$ 5,051	\$ 5,832
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	350,417
Charges for services	17,537	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	11,406	4,530	140,209	90,201	17,527	-	14,422	1,770
Total receipts	17,537	11,406	4,530	140,209	90,201	17,527	-	14,422	352,187
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	4,227	-	-	-
Other services and charges	-	-	-	-	-	9,229	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	4,722	-	-	746	-	-	-
Other disbursements	-	12,262	-	142,974	124,595	-	-	4,039	351,490
Total disbursements	-	12,262	4,722	142,974	124,595	14,202	-	4,039	351,490
Excess (deficiency) of receipts over disbursements	17,537	(856)	(192)	(2,765)	(34,394)	3,325	-	10,383	697
Cash and investments - ending	\$ 38,733	\$ 128,204	\$ 10,082	\$ 1,397	\$ 156,895	\$ 36,124	\$ 698	\$ 15,434	\$ 6,529

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Fayette County Parks	Statewide 911	Adult Administration Fee	Cemetery	User Fees Fund	Sheriff Sale Administration	Courthouse Lease-Debt Svc	Payroll-Fay Co Life Insurance	Payroll-Health Insurance
Cash and investments - beginning	\$ 14,437	\$ 251,948	\$ 33,477	\$ 12,164	\$ 61,567	\$ 2,349	\$ 356,385	\$ -	\$ 27,676
Receipts:									
Taxes	-	-	-	9,606	-	-	222,613	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	551	-	-	10,966	-	-
Charges for services	-	331,926	-	-	4,517	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	1,720	18,602	8,399	-	6,900	172,759	-	424,041
Total receipts	-	333,646	18,602	18,556	4,517	6,900	406,338	-	424,041
Disbursements:									
Personal services	-	317,441	-	-	-	-	-	-	-
Supplies	-	1,384	-	56	-	-	-	-	-
Other services and charges	-	107,334	-	23,558	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	472,565	-	-
Capital outlay	-	-	-	129	-	-	-	-	-
Other disbursements	-	-	33,477	-	27,357	7,100	-	-	370,609
Total disbursements	-	426,159	33,477	23,743	27,357	7,100	472,565	-	370,609
Excess (deficiency) of receipts over disbursements	-	(92,513)	(14,875)	(5,187)	(22,840)	(200)	(66,227)	-	53,432
Cash and investments - ending	\$ 14,437	\$ 159,435	\$ 18,602	\$ 6,977	\$ 38,727	\$ 2,149	\$ 290,158	\$ -	\$ 81,108

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Payroll-Voluntary Wage Assign	Payroll-Deferred Compensation	Payroll-Federal Withholding	Payroll-Medicare Tax	Payroll-Local Option (COIT)	Payroll-PERF	Payroll-Sheriff Retirement	Payroll-State Withholding	Payroll-Union Dues
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	642	3,510	472,060	357,215	107,376	115,444	15,601	155,970	5,991
Total receipts	642	3,510	472,060	357,215	107,376	115,444	15,601	155,970	5,991
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	642	3,510	472,115	357,271	95,083	115,444	15,601	138,096	5,493
Total disbursements	642	3,510	472,115	357,271	95,083	115,444	15,601	138,096	5,493
Excess (deficiency) of receipts over disbursements	-	-	(55)	(56)	12,293	-	-	17,874	498
Cash and investments - ending	\$ -	\$ -	\$ (55)	\$ (56)	\$ 12,293	\$ -	\$ -	\$ 17,874	\$ 498

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Payroll-Garnishment	Sheriff Pension Holding	Settlement	Wheel Tax	Wheel Surtax	Commercial Vehicle Excise	Financial Institution Tax	CEDIT HSC-Inventory HS Credit	HEA 1001-2008 St Hmstd Cr Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 720	\$ -	\$ -	\$ -	\$ 11,753	\$ 2,540
Receipts:									
Taxes	-	-	-	-	-	-	-	492,214	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	49,530	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	32,816	-	21,063,732	48,043	556,523	68,016	47,325	1,795	-
Total receipts	32,816	-	21,063,732	48,043	556,523	68,016	96,855	494,009	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	32,816	-	21,063,732	46,363	556,523	68,016	96,855	419,599	2,540
Total disbursements	32,816	-	21,063,732	46,363	556,523	68,016	96,855	419,599	2,540
Excess (deficiency) of receipts over disbursements	-	-	-	1,680	-	-	-	74,410	(2,540)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 2,400	\$ -	\$ -	\$ -	\$ 86,163	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Homestead Credit Rebate	LOIT-Local Option Income Tax	LIT - PROPERTY TAX RELIEF	Fines & Forfeitures	Infraction Judgements	Overweight Vehicles	Special Death Fund	Disclosure Fees	Coroners Education Fund
Cash and investments - beginning	\$ 14,248	\$ 107,546	\$ -	\$ -	\$ 12,132	\$ 1,465	\$ 1,520	\$ 1,575	\$ 1,024
Receipts:									
Taxes	-	3,455,034	-	-	-	-	-	5	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	16,282	679	-	2,815	2
Fines and forfeits	-	-	-	16,144	-	-	-	-	-
Other receipts	-	-	-	-	-	-	1,935	-	1,910
Total receipts	-	3,455,034	-	16,144	16,282	679	1,935	2,820	1,912
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	3,485,270	-	16,144	27,897	2,143	3,245	4,195	2,708
Total disbursements	-	3,485,270	-	16,144	27,897	2,143	3,245	4,195	2,708
Excess (deficiency) of receipts over disbursements	-	(30,236)	-	-	(11,615)	(1,464)	(1,310)	(1,375)	(796)
Cash and investments - ending	\$ 14,248	\$ 77,310	\$ -	\$ -	\$ 517	\$ 1	\$ 210	\$ 200	\$ 228

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	St Share Probation Transfers	Recorder Mortgage Fees	State Sex Offender Fees	Child Restraint Fee	Forest Restoration	Inheritance Tax	Education Plate Fee Dist	Riverboat Tax Revenue	Innkeepers Tax
Cash and investments - beginning	\$ 604	\$ 992	\$ 99	\$ 325	\$ 77	\$ 4,710	\$ 75	\$ -	\$ 6,578
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	143,810	-
Charges for services	-	15	-	775	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	558	1,753	243	-	-	-	225	-	24,215
Total receipts	558	1,768	243	775	-	-	225	143,810	24,215
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	1,125	2,601	318	1,075	77	-	300	143,810	25,208
Total disbursements	1,125	2,601	318	1,075	77	-	300	143,810	25,208
Excess (deficiency) of receipts over disbursements	(567)	(833)	(75)	(300)	(77)	-	(75)	-	(993)
Cash and investments - ending	\$ 37	\$ 159	\$ 24	\$ 25	\$ -	\$ 4,710	\$ -	\$ -	\$ 5,585

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	COIT-County Option Income Tax	LIT - CERTIFIED SHARES	IV-D Private Collection	Prosecutor ARRA Fund	Clerk's ARRA Fund	Title IV-D Incentive Fund	Pros Atty Incentive IV-D	Clerk's Incentive IV-D	General Drain Improvement
Cash and investments - beginning	\$ -	\$ -	\$ 3,868	\$ 17,237	\$ 9,086	\$ 70,804	\$ 21,107	\$ 60,066	\$ 9,134
Receipts:									
Taxes	3,455,034	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	4,796	-	-	12,480	18,777	12,480	-
Total receipts	3,455,034	-	4,796	-	-	12,480	18,777	12,480	-
Disbursements:									
Personal services	-	-	-	-	-	-	10,644	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	3,455,034	-	5,119	-	-	413	8,872	12,596	-
Total disbursements	3,455,034	-	5,119	-	-	413	19,516	12,596	-
Excess (deficiency) of receipts over disbursements	-	-	(323)	-	-	12,067	(739)	(116)	-
Cash and investments - ending	\$ -	\$ -	\$ 3,545	\$ 17,237	\$ 9,086	\$ 82,871	\$ 20,368	\$ 59,950	\$ 9,134

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	J. Lawless Drain Reconstruction	Big Flatrock River Drain	Louise Lewis Drain	Fries-Stewart Drain	Collyer-Wilkinson Drain	HC & ME Culbertson Drain	James T. Fisher Drain	David Kirkpatrick Drain	Samuel Kirkpatrick Drain
Cash and investments - beginning	\$ -	\$ 1,108	\$ 840	\$ 5,887	\$ -	\$ 5,768	\$ 4,991	\$ 113	\$ 107
Receipts:									
Taxes	646	1,092	657	1,050	771	440	2,890	113	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>646</u>	<u>1,092</u>	<u>657</u>	<u>1,050</u>	<u>771</u>	<u>440</u>	<u>2,890</u>	<u>113</u>	<u>-</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	320	350	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	646	1,092	-	-	771	-	-	113	-
Total disbursements	<u>646</u>	<u>1,092</u>	<u>320</u>	<u>350</u>	<u>771</u>	<u>-</u>	<u>-</u>	<u>113</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>337</u>	<u>700</u>	<u>-</u>	<u>440</u>	<u>2,890</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	\$ -	\$ 1,108	\$ 1,177	\$ 6,587	\$ -	\$ 6,208	\$ 7,881	\$ 113	\$ 107

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Springer Drain	Anthony Hood Open Drain	Town of Orange Drain	George Seeley North Drain	Cemetery Donations	Animal Shelter Donations	CASA Donations	Emergency Management Donation	Treasurer's Change Fund
Cash and investments - beginning	\$ 4,066	\$ 561	\$ 4,516	\$ 136	\$ 28	\$ 32,474	\$ 1	\$ 3,681	\$ 750
Receipts:									
Taxes	468	562	-	136	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	650	6,769	30	-	-
Total receipts	468	562	-	136	650	6,769	30	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	19	-	-	-
Other services and charges	-	-	-	-	-	1,155	-	1,980	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	500	7,727	-	-	-
Other disbursements	-	562	-	136	-	-	-	-	-
Total disbursements	-	562	-	136	500	8,901	-	1,980	-
Excess (deficiency) of receipts over disbursements	468	-	-	-	150	(2,132)	30	(1,980)	-
Cash and investments - ending	\$ 4,534	\$ 561	\$ 4,516	\$ 136	\$ 178	\$ 30,342	\$ 31	\$ 1,701	\$ 750

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Clerk ISETS Account	LOIT Special Distribution	Drain Assesment Reconstruction	RICO Forfeiture	Veteran's Donations	Jail Treatment Donations	2019 Bicentennial Fund	Southern By-Pass	Welfare Trust
Cash and investments - beginning	\$ 3,450	\$ -	\$ -	\$ 10,237	\$ -	\$ -	\$ -	\$ 7,362	\$ 6
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	525,928	241,034	1,047	526	200	-	-	-	-
Total receipts	525,928	241,034	1,047	526	200	-	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	6,673	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	529,005	-	1,047	-	-	-	-	-	-
Total disbursements	529,005	-	1,047	6,673	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(3,077)	241,034	-	(6,147)	200	-	-	-	-
Cash and investments - ending	\$ 373	\$ 241,034	\$ -	\$ 4,090	\$ 200	\$ -	\$ -	\$ 7,362	\$ 6

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Land Acquisitions	Courthouse Operating Fund	Police Pension Trust Share	Felony Fund	Sheriff Leo Fund	Advocate User Fees	Solid Waste Landfill	Co Offender Transportation	Administrative Fees
Cash and investments - beginning	\$ 217,157	\$ 414,277	\$ 11,487	\$ 501	\$ 2,903	\$ 1,385	\$ 2,329	\$ 2,565	\$ 21,283
Receipts:									
Taxes	-	293,500	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	520	-
Total receipts	-	293,500	-	-	-	-	-	520	-
Disbursements:									
Personal services	-	27,570	-	-	-	-	-	-	-
Supplies	-	2,750	-	-	-	-	-	-	-
Other services and charges	-	353,182	-	-	-	-	-	-	-
Debt service - principal and interest	-	170,000	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	553,502	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(260,002)	-	-	-	-	-	520	-
Cash and investments - ending	\$ 217,157	\$ 154,275	\$ 11,487	\$ 501	\$ 2,903	\$ 1,385	\$ 2,329	\$ 3,085	\$ 21,283

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Statewide 911 City Share	Econ Dev payment Windfarm	Pretrial Diversion Fees	Deferral Fees	Adult Prob Superior	Juv Prob Circuit Court	Adult Prob Circuit Court	BPPE Late Filing Fees	Cumulative Capital Dev City
Cash and investments - beginning	\$ 60,000	\$ 52,000	\$ 16,360	\$ 8,301	\$ 114,797	\$ 15,813	\$ 87,088	\$ -	\$ -
Receipts:									
Taxes	-	-	1,060	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	120,000	-	13,060	5,170	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	38	66,868	818	23,521	-	-
Total receipts	120,000	-	14,120	5,208	66,868	818	23,521	-	-
Disbursements:									
Personal services	88,957	-	-	-	-	-	-	-	-
Supplies	1,149	-	52	-	-	-	5,852	-	-
Other services and charges	28	-	7,876	2,200	48,511	3,901	55,668	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	280	1,492	-	4,226	-	-
Other disbursements	1,720	-	-	-	-	-	-	-	-
Total disbursements	91,854	-	7,928	2,480	50,003	3,901	65,746	-	-
Excess (deficiency) of receipts over disbursements	28,146	-	6,192	2,728	16,865	(3,083)	(42,225)	-	-
Cash and investments - ending	\$ 88,146	\$ 52,000	\$ 22,552	\$ 11,029	\$ 131,662	\$ 12,730	\$ 44,863	\$ -	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	LOIT 2016 Special Distribution	Bioterrorism Preparedness	STOP Grant	Senior Ctr Trans Grant	Victim's Assistance	State Homeland Security	Emp-Emerg Mgt Performance Grt	93.558 TANF Comm Corrections	20.60020.60920.616 OPO Grant
Cash and investments - beginning	\$ -	\$ 6,799	\$ (2,858)	\$ 34,050	\$ 16,434	\$ 14,193	\$ 3	\$ (13,160)	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	709,889	32,183	10,000	244,993	54,436	-	5,100	92,702	2,835
Total receipts	709,889	32,183	10,000	244,993	54,436	-	5,100	92,702	2,835
Disbursements:									
Personal services	-	12,783	11,394	-	46,941	-	-	75,381	2,835
Supplies	-	572	-	-	8,044	-	-	8,130	-
Other services and charges	-	1,175	-	244,993	-	13,148	-	38,987	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	17,319	-	34,050	-	-	5,100	-	-
Other disbursements	690,623	-	-	-	-	-	-	-	-
Total disbursements	690,623	31,849	11,394	279,043	54,985	13,148	5,100	122,498	2,835
Excess (deficiency) of receipts over disbursements	19,266	334	(1,394)	(34,050)	(549)	(13,148)	-	(29,796)	-
Cash and investments - ending	\$ 19,266	\$ 7,133	\$ (4,252)	\$ -	\$ 15,885	\$ 1,045	\$ 3	\$ (42,956)	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	20.61620.602 RDP Grant	HIV Prevention	Drug/SHOCAP	EARN Indiana	Bullet Proof Vest fund	Build Ind Orange Water	Neighborhood Watch	Dental Health Grant	Holdover Supervisor
Cash and investments - beginning	\$ -	\$ -	\$ 3,824	\$ 248	\$ 3,433	\$ 37,922	\$ 101	\$ 93	\$ 200
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	515	-	-	-	415	-	-	-	-
Total receipts	515	-	-	-	415	-	-	-	-
Disbursements:									
Personal services	515	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,955	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	515	-	-	-	2,955	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(2,540)	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 3,824	\$ 248	\$ 893	\$ 37,922	\$ 101	\$ 93	\$ 200

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	EMA-EMPQ Grant	Child Care Grant	Prob Drug Coalition Grant	Tobacco Settlement Trust	DARE Program	Project Income	Health Vital Records	Bldg Foundation Grant	Toxic Waste Education
Cash and investments - beginning	\$ 2,012	\$ 421	\$ 600	\$ 56,123	\$ 5,104	\$ 405,315	\$ 3,123	\$ 59	\$ 175
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	385,173	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	17,788	-	-	-	-	-
Total receipts	-	-	-	17,788	-	385,173	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	311,290	-	-	-
Supplies	641	-	-	8,360	-	674	-	-	-
Other services and charges	-	-	-	1,610	-	93,300	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	496	-	-	-
Total disbursements	641	-	-	9,970	-	405,760	-	-	-
Excess (deficiency) of receipts over disbursements	(641)	-	-	7,818	-	(20,587)	-	-	-
Cash and investments - ending	\$ 1,371	\$ 421	\$ 600	\$ 63,941	\$ 5,104	\$ 384,728	\$ 3,123	\$ 59	\$ 175

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Wrk Rels/Recreation/Com	Probation Juvenile Drug Grant	Circuit Court Improvmt Grant	IN Veteran's Affairs Grant	Greater Indy Syringe Exchange	Comer Foundation Syringe Exchg	TC4/ Drug Coalition	Probation DOC Grant	Veteran Affairs Grant
Cash and investments - beginning	\$ 39,298	\$ 115	\$ 6	\$ 500	\$ (4,246)	\$ -	\$ -	\$ 37,622	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	15,047	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	22,500	10,000	2,225	107,000	1,068
Total receipts	15,047	-	-	-	22,500	10,000	2,225	107,000	1,068
Disbursements:									
Personal services	-	-	-	-	-	-	1,001	64,544	-
Supplies	9,883	-	-	-	8,434	5,594	-	-	-
Other services and charges	87	-	-	-	1,755	404	-	1,248	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	1,773	-	-	-	-	3,831	-	2,291	1,068
Other disbursements	7	-	-	-	-	-	-	-	-
Total disbursements	11,750	-	-	-	10,189	9,829	1,001	68,083	1,068
Excess (deficiency) of receipts over disbursements	3,297	-	-	-	12,311	171	1,224	38,917	-
Cash and investments - ending	\$ 42,595	\$ 115	\$ 6	\$ 500	\$ 8,065	\$ 171	\$ 1,224	\$ 76,539	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Broadway Cares Equity Fights A	Prosecutor-Drug Task Force	IN Dept of Homeland Security	TANF Administration	Community Crossing Grant	Tourism Grant	Jail Treatment	Drug Prosecutor Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,668,134
Receipts:									
Taxes	-	-	-	-	-	-	-	-	14,100,197
Licenses and permits	-	-	-	-	-	-	-	-	57,896
Intergovernmental receipts	-	-	-	-	-	-	-	-	2,664,332
Charges for services	-	-	-	-	-	-	-	-	1,717,723
Fines and forfeits	-	-	-	-	-	-	-	-	110,500
Other receipts	5,000	9,237	2,800	-	-	-	-	-	34,166,105
Total receipts	5,000	9,237	2,800	-	-	-	-	-	52,816,753
Disbursements:									
Personal services	-	14,492	-	1,662	-	-	-	-	7,716,800
Supplies	376	-	-	-	-	-	-	-	992,019
Other services and charges	-	2,500	-	-	-	-	-	-	4,065,204
Debt service - principal and interest	-	-	-	-	-	-	-	-	642,565
Capital outlay	-	5,375	2,800	-	-	-	-	-	346,741
Other disbursements	-	-	-	-	-	-	-	-	38,494,040
Total disbursements	376	22,367	2,800	1,662	-	-	-	-	52,257,369
Excess (deficiency) of receipts over disbursements	4,624	(13,130)	-	(1,662)	-	-	-	-	559,384
Cash and investments - ending	\$ 4,624	\$ (13,130)	\$ -	\$ (1,662)	\$ -	\$ -	\$ -	\$ -	\$ 11,227,518

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk Trust Account	County General	Sheriff Accident Report	Co Share Econ Dev Inc T	EDIT-Co Facilities Rev Fund	LIT - SPECIAL PURPOSE
Cash and investments - beginning	\$ 575,276	\$ 41,141	\$ 11,118	\$ 372,794	\$ 1,175,367	\$ 1,231	\$ 135,018	\$ 623,443	\$ -
Receipts:									
Taxes	-	-	-	-	1,627,026	-	-	144,771	-
Licenses and permits	-	-	-	-	51,439	-	-	-	-
Intergovernmental receipts	-	-	-	-	97,471	-	-	-	-
Charges for services	-	-	-	-	624,085	120	-	-	-
Fines and forfeits	-	-	-	-	93,466	-	-	-	-
Other receipts	609,721	301,548	274,217	2,787,342	6,121,656	-	331,639	-	1,043,371
Total receipts	609,721	301,548	274,217	2,787,342	8,615,143	120	331,639	144,771	1,043,371
Disbursements:									
Personal services	-	-	-	-	3,725,014	-	-	-	-
Supplies	-	-	-	-	342,203	-	-	-	-
Other services and charges	-	-	-	-	1,772,114	-	119,257	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	75,756	-	-	-	-
Other disbursements	575,276	303,868	267,898	2,767,854	1,680,510	-	2,000	768,214	868,613
Total disbursements	575,276	303,868	267,898	2,767,854	7,595,597	-	121,257	768,214	868,613
Excess (deficiency) of receipts over disbursements	34,445	(2,320)	6,319	19,488	1,019,546	120	210,382	(623,443)	174,758
Cash and investments - ending	\$ 609,721	\$ 38,821	\$ 17,437	\$ 392,282	\$ 2,194,913	\$ 1,351	\$ 345,400	\$ -	\$ 174,758

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Cities & Towns	Clerk's Perpetuation	COIT Distributive Shares	Community Correction Grant	Community Transition Fund	Sales Disclosure - County Shar	Covered Bridges	Cumulative Bridge Fund	Cumulative Capital Development
Cash and investments - beginning	\$ 2,823	\$ 28,826	\$ 481,432	\$ (53,702)	\$ 379,719	\$ 7,933	\$ 12,976	\$ 469,428	\$ 307,454
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	1,850	1,945	720
Charges for services	6,177	15,123	-	-	-	10	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	719,965	547,990	99,200	2,755	-	754,400	859,439
Total receipts	6,177	15,123	719,965	547,990	99,200	2,765	1,850	756,345	860,159
Disbursements:									
Personal services	-	1,364	673,674	525,743	-	-	-	-	40,500
Supplies	-	-	-	19,984	685	-	-	-	-
Other services and charges	-	-	-	31,980	40,945	-	-	179,392	355
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	6,403	23,874
Other disbursements	-	-	325,000	-	-	-	-	325,000	325,000
Total disbursements	-	1,364	998,674	577,707	41,630	-	-	510,795	389,729
Excess (deficiency) of receipts over disbursements	6,177	13,759	(278,709)	(29,717)	57,570	2,765	1,850	245,550	470,430
Cash and investments - ending	\$ 9,000	\$ 42,585	\$ 202,723	\$ (83,419)	\$ 437,289	\$ 10,698	\$ 14,826	\$ 714,978	\$ 777,884

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Cumulative Bldg Court House	Cumulative Bldg Jail	Community Drug Free Fund	Local Plan & Right to Know	Emergency Telephone Fund	Extradition	Firearms Training Fund	Health Dept	Co Ident Security Protection
Cash and investments - beginning	\$ 271,074	\$ 10,813	\$ 25,485	\$ 3,581	\$ 24	\$ 6,383	\$ 20,533	\$ 108,119	\$ 3,132
Receipts:									
Taxes	-	-	-	-	-	10	-	-	-
Licenses and permits	-	-	-	-	-	-	-	13,715	-
Intergovernmental receipts	204	199	-	-	-	-	-	909	-
Charges for services	-	-	20,984	-	-	-	-	184,192	2,617
Fines and forfeits	-	-	-	-	-	180	-	-	-
Other receipts	28,216	27,580	-	-	-	-	7,450	141,216	3
Total receipts	28,420	27,779	20,984	-	-	190	7,450	340,032	2,620
Disbursements:									
Personal services	-	-	-	-	-	-	-	169,326	-
Supplies	-	-	-	-	-	-	-	1,888	-
Other services and charges	2,200	25,825	23,763	-	-	-	-	114,912	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	8,821	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	189	-	394
Total disbursements	2,200	34,646	23,763	-	-	-	189	286,126	394
Excess (deficiency) of receipts over disbursements	26,220	(6,867)	(2,779)	-	-	190	7,261	53,906	2,226
Cash and investments - ending	\$ 297,294	\$ 3,946	\$ 22,706	\$ 3,581	\$ 24	\$ 6,573	\$ 27,794	\$ 162,025	\$ 5,358

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Local Health Maint Grant	Local Road & Streets	Misdemeanant Fund	Highway Dept	Transfer Fee Plat Books	Rainy Day Fund	2015 Reassessment Fund	Recorder Perpetuation	County Sex Offender Fees
Cash and investments - beginning	\$ 82,988	\$ 921,130	\$ 39,145	\$ 1,471,580	\$ 20,724	\$ 85,764	\$ 337,778	\$ 91,857	\$ 10,524
Receipts:									
Taxes	-	-	-	-	5	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	251,306	-	1,656,819	-	-	-	-	-
Charges for services	-	-	-	-	6,260	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	33,139	463,523	18,146	998	-	-	41,354	2,021	
Total receipts	33,139	714,829	18,146	1,657,817	6,265	-	41,354	2,021	
Disbursements:									
Personal services	32,638	-	-	839,182	-	-	17,361	-	-
Supplies	-	529,406	-	175,000	-	-	-	-	-
Other services and charges	-	32,687	29,422	161,637	6,000	-	114,613	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	65,312	-	53,173	-	-	-	-	-
Other disbursements	-	-	-	-	-	80,345	-	29,426	861
Total disbursements	32,638	627,405	29,422	1,228,992	6,000	80,345	131,974	29,426	861
Excess (deficiency) of receipts over disbursements	501	87,424	(11,276)	428,825	265	(80,345)	(131,974)	11,928	1,160
Cash and investments - ending	\$ 83,489	\$ 1,008,554	\$ 27,869	\$ 1,900,405	\$ 20,989	\$ 5,419	\$ 205,804	\$ 103,785	\$ 11,684

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Public Defenders Fund	Excess Tax (Surplus)	Corners Perpetuation	Tax Sale	Tax Sale Surplus	GAL/CASA	Election & Registration	Auditors Ineligible Deductions	Elected Officials Training
Cash and investments - beginning	\$ 38,733	\$ 128,204	\$ 10,082	\$ 1,397	\$ 156,895	\$ 36,124	\$ 698	\$ 15,434	\$ 6,529
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	5,532	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	11,584	10,555	190,575	420,385	26,854	-	-	2,636
Total receipts	5,532	11,584	10,555	190,575	420,385	26,854	-	-	2,636
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	6,615	-	-	-
Other services and charges	-	-	-	-	-	15,004	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	4,722	-	-	2,961	-	-	-
Other disbursements	-	9,899	-	192,741	225,793	-	-	3,592	1,920
Total disbursements	-	9,899	4,722	192,741	225,793	24,580	-	3,592	1,920
Excess (deficiency) of receipts over disbursements	5,532	1,685	5,833	(2,166)	194,592	2,274	-	(3,592)	716
Cash and investments - ending	\$ 44,265	\$ 129,889	\$ 15,915	\$ (769)	\$ 351,487	\$ 38,398	\$ 698	\$ 11,842	\$ 7,245

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Fayette County Parks	Statewide 911	Adult Administration Fee	Cemetery	User Fees Fund	Sheriff Sale Administration	Courthouse Lease-Debt Svc	Payroll-Fay Co Life Insurance	Payroll-Health Insurance
Cash and investments - beginning	\$ 14,437	\$ 159,435	\$ 18,602	\$ 6,977	\$ 38,727	\$ 2,149	\$ 290,158	\$ -	\$ 81,108
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	185	-	-	2,836	-	-
Charges for services	-	329,774	-	-	4,707	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	13	76	18,222	25,673	-	5,000	463,033	7,433	381,351
Total receipts	13	329,850	18,222	25,858	4,707	5,000	465,869	7,433	381,351
Disbursements:									
Personal services	-	309,176	-	-	-	-	-	-	-
Supplies	-	4,271	-	229	-	-	-	-	-
Other services and charges	-	78,168	-	21,893	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	473,400	-	-
Capital outlay	-	-	-	193	-	-	-	-	-
Other disbursements	-	-	18,602	-	10,063	5,700	-	-	164,355
Total disbursements	-	391,615	18,602	22,315	10,063	5,700	473,400	-	164,355
Excess (deficiency) of receipts over disbursements	13	(61,765)	(380)	3,543	(5,356)	(700)	(7,531)	7,433	216,996
Cash and investments - ending	\$ 14,450	\$ 97,670	\$ 18,222	\$ 10,520	\$ 33,371	\$ 1,449	\$ 282,627	\$ 7,433	\$ 298,104

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Payroll-Voluntary Wage Assign	Payroll-Deferred Compensation	Payroll-Federal Withholding	Payroll-Medicare Tax	Payroll-Local Option (COIT)	Payroll-PERF	Payroll-Sheriff Retirement	Payroll-State Withholding	Payroll-Union Dues
Cash and investments - beginning	\$ -	\$ -	\$ (55)	\$ (56)	\$ 12,293	\$ -	\$ -	\$ 17,874	\$ 498
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	2,460	3,380	463,181	354,001	105,960	116,103	14,151	150,572	6,124
Total receipts	2,460	3,380	463,181	354,001	105,960	116,103	14,151	150,572	6,124
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	2,460	3,380	463,126	353,945	118,253	116,103	14,151	168,446	6,622
Total disbursements	2,460	3,380	463,126	353,945	118,253	116,103	14,151	168,446	6,622
Excess (deficiency) of receipts over disbursements	-	-	55	56	(12,293)	-	-	(17,874)	(498)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Payroll-Garnishment	Sheriff Pension Holding	Settlement	Wheel Tax	Wheel Surtax	Commercial Vehicle Excise	Financial Institution Tax	CEDIT HSC-Inventory HS Credit	HEA 1001-2008 St Hmstd Cr Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,400	\$ -	\$ -	\$ -	\$ 86,163	\$ -
Receipts:									
Taxes	-	10	-	-	-	-	-	69,489	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	87,152	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	29,001	-	22,280,576	52,904	571,884	76,220	11,380	-	-
Total receipts	29,001	10	22,280,576	52,904	571,884	76,220	98,532	69,489	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	29,001	-	22,280,576	50,520	571,884	76,220	98,531	144,770	-
Total disbursements	29,001	-	22,280,576	50,520	571,884	76,220	98,531	144,770	-
Excess (deficiency) of receipts over disbursements	-	10	-	2,384	-	-	1	(75,281)	-
Cash and investments - ending	\$ -	\$ 10	\$ -	\$ 4,784	\$ -	\$ -	\$ 1	\$ 10,882	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Homestead Credit Rebate	LOIT-Local Option Income Tax	LIT - PROPERTY TAX RELIEF	Fines & Forfeitures	Infraction Judgements	Overweight Vehicles	Special Death Fund	Disclosure Fees	Coroners Education Fund
Cash and investments - beginning	\$ 14,248	\$ 77,310	\$ -	\$ -	\$ 517	\$ 1	\$ 210	\$ 200	\$ 228
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	17,376	-	-	2,735	-
Fines and forfeits	-	-	-	718	-	-	-	-	-
Other receipts	-	-	4,116,392	-	-	13	2,080	-	2,172
Total receipts	-	-	4,116,392	718	17,376	13	2,080	2,735	2,172
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	77,309	3,955,465	718	16,968	14	1,955	2,695	2,212
Total disbursements	-	77,309	3,955,465	718	16,968	14	1,955	2,695	2,212
Excess (deficiency) of receipts over disbursements	-	(77,309)	160,927	-	408	(1)	125	40	(40)
Cash and investments - ending	\$ 14,248	\$ 1	\$ 160,927	\$ -	\$ 925	\$ -	\$ 335	\$ 240	\$ 188

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	St Share Probation Transfers	Recorder Mortgage Fees	State Sex Offender Fees	Child Restraint Fee	Forest Restoration	Inheritance Tax	Education Plate Fee Dist	Riverboat Tax Revenue	Innkeepers Tax
Cash and investments - beginning	\$ 37	\$ 159	\$ 24	\$ 25	\$ -	\$ 4,710	\$ -	\$ -	\$ 5,585
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	143,815	-
Charges for services	-	5	-	775	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	631	1,728	225	-	-	-	225	-	21,920
Total receipts	631	1,733	225	775	-	-	225	143,815	21,920
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	610	1,740	228	775	-	-	225	143,815	22,275
Total disbursements	610	1,740	228	775	-	-	225	143,815	22,275
Excess (deficiency) of receipts over disbursements	21	(7)	(3)	-	-	-	-	-	(355)
Cash and investments - ending	\$ 58	\$ 152	\$ 21	\$ 25	\$ -	\$ 4,710	\$ -	\$ -	\$ 5,230

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	COIT-County Option Income Tax	LIT - CERTIFIED SHARES	IV-D Private Collection	Prosecutor ARRA Fund	Clerk's ARRA Fund	Title IV-D Incentive Fund	Pros Atty Incentive IV-D	Clerk's Incentive IV-D	General Drain Improvement
Cash and investments - beginning	\$ -	\$ -	\$ 3,545	\$ 17,237	\$ 9,086	\$ 82,871	\$ 20,368	\$ 59,950	\$ 9,134
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	3,603,324	3,807	-	-	13,030	19,608	13,030	-
Total receipts	-	3,603,324	3,807	-	-	13,030	19,608	13,030	-
Disbursements:									
Personal services	-	-	-	-	-	-	10,250	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	3,603,324	4,519	-	-	-	9,587	16,618	-
Total disbursements	-	3,603,324	4,519	-	-	-	19,837	16,618	-
Excess (deficiency) of receipts over disbursements	-	-	(712)	-	-	13,030	(229)	(3,588)	-
Cash and investments - ending	\$ -	\$ -	\$ 2,833	\$ 17,237	\$ 9,086	\$ 95,901	\$ 20,139	\$ 56,362	\$ 9,134

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	J. Lawless Drain Reconstruction	Big Flatrock River Drain	Louise Lewis Drain	Fries-Stewart Drain	Collyer-Wilkinson Drain	HC & ME Culbertson Drain	James T. Fisher Drain	David Kirkpatrick Drain	Samuel Kirkpatrick Drain
Cash and investments - beginning	\$ -	\$ 1,108	\$ 1,177	\$ 6,587	\$ -	\$ 6,208	\$ 7,881	\$ 113	\$ 107
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	617	1,071	466	833	2,670	440	2,868	113	-
Total receipts	617	1,071	466	833	2,670	440	2,868	113	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	291	133	-	-	1,042	-	-	31	-
Total disbursements	291	133	-	-	1,042	-	-	31	-
Excess (deficiency) of receipts over disbursements	326	938	466	833	1,628	440	2,868	82	-
Cash and investments - ending	\$ 326	\$ 2,046	\$ 1,643	\$ 7,420	\$ 1,628	\$ 6,648	\$ 10,749	\$ 195	\$ 107

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Springer Drain	Anthony Hood Open Drain	Town of Orange Drain	George Seeley North Drain	Cemetery Donations	Animal Shelter Donations	CASA Donations	Emergency Management Donation	Treasurer's Change Fund
Cash and investments - beginning	\$ 4,534	\$ 561	\$ 4,516	\$ 136	\$ 178	\$ 30,342	\$ 31	\$ 1,701	\$ 750
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	468	561	-	136	-	30,882	-	-	-
Total receipts	468	561	-	136	-	30,882	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	1,591	103	-	7	-	17,123	30	1,684	-
Total disbursements	1,591	103	-	7	-	17,123	30	1,684	-
Excess (deficiency) of receipts over disbursements	(1,123)	458	-	129	-	13,759	(30)	(1,684)	-
Cash and investments - ending	\$ 3,411	\$ 1,019	\$ 4,516	\$ 265	\$ 178	\$ 44,101	\$ 1	\$ 17	\$ 750

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Clerk ISETS Account	LOIT Special Distribution	Drain Assesment Reconstruction	RICO Forfeiture	Veteran's Donations	Jail Treatment Donations	2019 Bicentennial Fund	Southern By-Pass	Welfare Trust
Cash and investments - beginning	\$ 373	\$ 241,034	\$ -	\$ 4,090	\$ 200	\$ -	\$ -	\$ 7,362	\$ 6
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	424,065	-	-	69,632	-	380	20,000	-	-
Total receipts	424,065	-	-	69,632	-	380	20,000	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	420,144	241,034	-	55,362	-	-	-	-	-
Total disbursements	420,144	241,034	-	55,362	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	3,921	(241,034)	-	14,270	-	380	20,000	-	-
Cash and investments - ending	\$ 4,294	\$ -	\$ -	\$ 18,360	\$ 200	\$ 380	\$ 20,000	\$ 7,362	\$ 6

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Land Acquisitions	Courthouse Operating Fund	Police Pension Trust Share	Felony Fund	Sheriff Leo Fund	Advocate User Fees	Solid Waste Landfill	Co Offender Transportation	Administrative Fees
Cash and investments - beginning	\$ 217,157	\$ 154,275	\$ 11,487	\$ 501	\$ 2,903	\$ 1,385	\$ 2,329	\$ 3,085	\$ 21,283
Receipts:									
Taxes	-	293,500	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	589,960	-	-	-	-	-	666	-
Total receipts	-	883,460	-	-	-	-	-	666	-
Disbursements:									
Personal services	-	27,433	-	-	-	-	-	-	-
Supplies	-	11,399	-	-	-	-	-	-	-
Other services and charges	-	369,346	-	-	-	-	-	-	-
Debt service - principal and interest	-	170,000	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	578,178	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	305,282	-	-	-	-	-	666	-
Cash and investments - ending	\$ 217,157	\$ 459,557	\$ 11,487	\$ 501	\$ 2,903	\$ 1,385	\$ 2,329	\$ 3,751	\$ 21,283

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Statewide 911 City Share	Econ Dev payment Windfarm	Pretrial Diversion Fees	Deferral Fees	Adult Prob Superior	Juv Prob Circuit Court	Adult Prob Circuit Court	BPPE Late Filing Fees	Cumulative Capital Dev City
Cash and investments - beginning	\$ 88,146	\$ 52,000	\$ 22,552	\$ 11,029	\$ 131,662	\$ 12,730	\$ 44,863	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	786
Charges for services	120,000	-	10,570	5,170	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	58,612	605	25,571	1,100	-
Total receipts	120,000	-	10,570	5,170	58,612	605	25,571	1,100	786
Disbursements:									
Personal services	91,014	-	-	-	-	-	-	-	-
Supplies	1,868	-	155	138	5,450	-	-	-	-
Other services and charges	48	-	23,952	5,491	62,238	3,130	20,385	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,682	-	196	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	92,930	-	24,107	5,629	70,370	3,130	20,581	-	-
Excess (deficiency) of receipts over disbursements	27,070	-	(13,537)	(459)	(11,758)	(2,525)	4,990	1,100	786
Cash and investments - ending	\$ 115,216	\$ 52,000	\$ 9,015	\$ 10,570	\$ 119,904	\$ 10,205	\$ 49,853	\$ 1,100	\$ 786

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LOIT 2016 Special Distribution	Bioterrorism Preparedness	STOP Grant	Senior Ctr Trans Grant	Victim's Assistance	State Homeland Security	Emp-Emerg Mgt Performance Grt	93.558 TANF Comm Corrections	20.60020.60920.616 OPO Grant
Cash and investments - beginning	\$ 19,266	\$ 7,133	\$ (4,252)	\$ -	\$ 15,885	\$ 1,045	\$ 3	\$ (42,956)	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	12,688	10,000	266,360	45,314	-	25,844	121,872	-
Total receipts	-	12,688	10,000	266,360	45,314	-	25,844	121,872	-
Disbursements:									
Personal services	-	14,274	9,978	-	46,229	-	-	73,941	-
Supplies	-	-	-	-	1,475	-	-	3,918	-
Other services and charges	-	1,667	-	266,360	-	-	-	2,490	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	14,716	7,691	-	-
Other disbursements	-	-	-	-	-	-	-	9,019	-
Total disbursements	-	15,941	9,978	266,360	47,704	14,716	7,691	89,368	-
Excess (deficiency) of receipts over disbursements	-	(3,253)	22	-	(2,390)	(14,716)	18,153	32,504	-
Cash and investments - ending	\$ 19,266	\$ 3,880	\$ (4,230)	\$ -	\$ 13,495	\$ (13,671)	\$ 18,156	\$ (10,452)	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	20.61620.602 RDP Grant	HIV Prevention	Drug/SOCCAP	EARN Indiana	Bullet Proof Vest fund	Build Ind Orange Water	Neighborhood Watch	Dental Health Grant	Holdover Supervisor
Cash and investments - beginning	\$ -	\$ -	\$ 3,824	\$ 248	\$ 893	\$ 37,922	\$ 101	\$ 93	\$ 200
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	3,467	-	-	925	-	-	-	-
Total receipts	-	3,467	-	-	925	-	-	-	-
Disbursements:									
Personal services	-	1,396	-	-	-	-	-	-	-
Supplies	-	13,423	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	14,819	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(11,352)	-	-	925	-	-	-	-
Cash and investments - ending	\$ -	\$ (11,352)	\$ 3,824	\$ 248	\$ 1,818	\$ 37,922	\$ 101	\$ 93	\$ 200

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	EMA-EMPQ Grant	Child Care Grant	Prob Drug Coalition Grant	Tobacco Settlement Trust	DARE Program	Project Income	Health Vital Records	Bldg Foundation Grant	Toxic Waste Education
Cash and investments - beginning	\$ 1,371	\$ 421	\$ 600	\$ 63,941	\$ 5,104	\$ 384,728	\$ 3,123	\$ 59	\$ 175
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	476,166	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	17,824	-	-	-	-	-
Total receipts	-	-	-	17,824	-	476,166	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	263,354	-	-	-
Supplies	454	-	-	9,079	-	3,714	-	-	-
Other services and charges	-	-	-	3,833	-	128,150	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	2,876	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,222	-	-	-
Total disbursements	454	-	-	15,788	-	396,440	-	-	-
Excess (deficiency) of receipts over disbursements	(454)	-	-	2,036	-	79,726	-	-	-
Cash and investments - ending	\$ 917	\$ 421	\$ 600	\$ 65,977	\$ 5,104	\$ 464,454	\$ 3,123	\$ 59	\$ 175

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Wrk Rels/Recreation/Com	Probation Juvenile Drug Grant	Circuit Court Improvmt Grant	IN Veteran's Affairs Grant	Greater Indy Syringe Exchange	Comer Foundation Syringe Exchg	TC4/ Drug Coalition	Probation DOC Grant	Veteran Affairs Grant
Cash and investments - beginning	\$ 42,595	\$ 115	\$ 6	\$ 500	\$ 8,065	\$ 171	\$ 1,224	\$ 76,539	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	18,760	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	10,600	5,000	-	169,013	-
Total receipts	18,760	-	-	-	10,600	5,000	-	169,013	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	110,992	-
Supplies	7,215	-	-	-	11,083	3,679	-	-	-
Other services and charges	2,500	-	-	-	2,457	-	-	902	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	199	-	-	-	944	-	-	386	-
Other disbursements	45	-	-	-	-	-	-	20,693	-
Total disbursements	9,959	-	-	-	14,484	3,679	-	132,973	-
Excess (deficiency) of receipts over disbursements	8,801	-	-	-	(3,884)	1,321	-	36,040	-
Cash and investments - ending	\$ 51,396	\$ 115	\$ 6	\$ 500	\$ 4,181	\$ 1,492	\$ 1,224	\$ 112,579	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Broadway Cares Equity Fights A	Prosecutor-Drug Task Force	IN Dept of Homeland Security	TANF Administration	Community Crossing Grant	Tourism Grant	Jail Treatment	Drug Prosecutor Grant	Totals
Cash and investments - beginning	\$ 4,624	\$ (13,130)	\$ -	\$ (1,662)	\$ -	\$ -	\$ -	\$ -	\$ 11,227,518
Receipts:									
Taxes	-	-	-	-	-	-	-	-	2,134,811
Licenses and permits	-	-	-	-	-	-	-	-	65,154
Intergovernmental receipts	-	-	-	-	-	-	-	-	2,246,197
Charges for services	-	-	-	-	-	-	-	-	1,851,138
Fines and forfeits	-	-	-	-	-	-	-	-	94,364
Other receipts	5,000	13,130	-	21,207	664,548	9,416	110,313	2,000	51,562,598
Total receipts	5,000	13,130	-	21,207	664,548	9,416	110,313	2,000	57,954,262
Disbursements:									
Personal services	-	-	-	7,315	-	-	73,936	-	7,064,090
Supplies	4,302	-	-	-	-	-	578	2,000	1,160,211
Other services and charges	-	-	-	-	-	8,468	-	-	3,671,584
Debt service - principal and interest	-	-	-	-	-	-	-	-	643,400
Capital outlay	1,160	-	-	-	-	-	-	-	272,065
Other disbursements	-	-	-	-	612,590	-	-	-	42,694,297
Total disbursements	5,462	-	-	7,315	612,590	8,468	74,514	2,000	55,505,647
Excess (deficiency) of receipts over disbursements	(462)	13,130	-	13,892	51,958	948	35,799	-	2,448,615
Cash and investments - ending	\$ 4,162	\$ -	\$ -	\$ 12,230	\$ 51,958	\$ 948	\$ 35,799	\$ -	\$ 13,676,133

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FAYETTE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2017

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	<u>\$ 629,807</u>	<u>\$ 167,786</u>

FAYETTE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Fayette County Indiana Building Corp	Courthouse Renovation and Addition	\$ 638,375	6/30/2014	1/15/2028
Total		<u>\$ 638,375</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and loans payable	US Bank Gradall	\$ 244,988	\$ 65,312
Total governmental activities		<u>244,988</u>	<u>65,312</u>
Totals		<u>\$ 244,988</u>	<u>\$ 65,312</u>

FAYETTE COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2017

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 626,392
Infrastructure	12,967,695
Source: Financial Statement, prior report, unit's ledger	15,737,649
Machinery, equipment, and vehicles	<u>7,036,244</u>
 Total governmental activities	 <u>36,367,980</u>
 Total capital assets	 <u>\$ 36,367,980</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/>.