

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

FINANCIAL STATEMENT AUDIT REPORT

OF

FAYETTE COUNTY

FAYETTE COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED

09/19/2019

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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	LaVonda Glover	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	Leota King Gary Naylor	01-01-18 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Mike Wenta	01-01-18 to 12-31-19



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF FAYETTE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Fayette County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, 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 a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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 effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2018.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

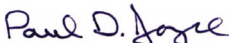
Other Matters

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated September 3, 2019, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

September 3, 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.

FAYETTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
After Settlement Collections	\$ 609,721	\$ 843,770	\$ 609,721	\$ 843,770
Sheriff's Inmate Trust	38,821	261,264	261,037	39,048
Jail Commissary	17,437	235,666	233,200	19,903
Clerk Trust Account	392,282	2,766,177	2,860,882	297,577
County General	2,194,913	8,083,033	6,824,808	3,453,138
Sheriff Accident Report	1,351	120	-	1,471
Co Share Econ Dev Inc T	345,400	119,515	110,217	354,698
LIT - SPECIAL PURPOSE	174,758	918,243	917,217	175,784
Cities & Towns	9,000	6,186	14,729	457
Clerk's Perpetuation	42,585	14,636	80	57,141
COIT Distributive Shares	202,723	-	202,723	-
Community Correction Grant	(83,419)	540,427	479,310	(22,302)
Community Transition Fund	437,289	71,550	154,569	354,270
Tourism Bureau	4,072	43,280	15,960	31,392
Sales Disclosure - County Shar	10,698	3,065	-	13,763
Covered Bridges	14,826	-	-	14,826
Cumulative Bridge Fund	714,978	383,939	493,199	605,718
Cumulative Capital Development	777,884	210,277	139,855	848,306
Cumulative Bldg Court House	297,294	28,358	217	325,435
Cumulative Bldg Jail	3,946	27,719	30,690	975
Community Drug Free Fund	22,706	22,742	20,299	25,149
Local Plan & Right to Know	3,581	-	-	3,581
Emergency Telephone Fund	24	-	-	24
Extradition	6,573	1,896	-	8,469
Firearms Training Fund	27,794	6,610	9,166	25,238
Health Dept	162,025	322,162	237,015	247,172
Co Ident Security Protection	5,358	3,974	372	8,960
Local Health Maint Grant	83,489	33,139	20,487	96,141
Local Road & Streets	1,008,554	762,382	1,085,110	685,826
Misdemeanant Fund	27,869	18,146	20,000	26,015
Highway Dept	1,900,405	2,055,697	1,460,643	2,495,459
Transfer Fee Plat Books	20,989	6,905	6,000	21,894
Rainy Day Fund	5,419	29,611	-	35,030
2015 Reassessment Fund	205,804	161,033	148,989	217,848
Recorder Perpetuation	103,785	58,411	22,230	139,966
County Sex Offender Fees	11,684	2,178	4,290	9,572
Public Defenders Fund	44,265	9,256	-	53,521
Excess Tax (Surplus)	129,889	19,272	133,053	16,108
Corners Perpetuation	15,915	19,775	1,575	34,115
Tax Sale	(769)	202,693	201,714	210
Tax Sale Surplus	351,487	417,099	328,245	440,341
GAL/CASA	38,398	20,956	16,895	42,459
Election & Registration	698	120	-	818
Auditors Ineligible Deductions	11,842	17,345	252	28,935
Elected Officials Training	7,245	3,974	1,405	9,814
Fayette County Parks	14,450	-	-	14,450
Statewide 911	97,670	335,075	302,801	129,944
Adult Administration Fee	18,222	17,520	21,514	14,228
Cemetery	10,520	28,996	23,672	15,844
User Fees Fund	33,371	5,122	10,457	28,036
General Drain Improvement	9,459	677	677	9,459
Big Flatrock River Drain	39,647	10,720	5,157	45,210
Sheriff Sale Administration	1,449	5,300	5,000	1,749
Cemetery Donations	44,297	5,500	13,824	35,973
Courthouse Lease-Debt Svc	282,627	461,563	466,963	277,227
Payroll-Health Insurance	298,104	364,434	359,961	302,577
Payroll-Voluntary Wage Assign	-	1,670	1,670	-
Payroll-Deferred Compensation	-	3,380	3,380	-
Payroll-Federal Withholding	-	394,131	394,131	-
Payroll-Medicare Tax	-	367,275	367,275	-
Payroll-Local Option (COIT)	-	110,230	110,230	-
Payroll-PERF	-	118,719	118,719	-
Payroll-Sheriff Retirement	-	14,125	14,125	-
Payroll-State Withholding	-	157,101	157,101	-

FAYETTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Payroll-Union Dues	-	6,497	6,497	-
Payroll-Garnishment	-	31,308	31,308	-
Sheriff Pension Holding	10	1,830	-	1,840
Settlement	-	22,425,498	22,425,498	-
Wheel Tax	4,784	52,141	49,336	7,589
Wheel Surtax	-	513,849	513,849	-
Commercial Vehicle Excise	-	63,967	63,967	-
Financial Institution Tax	1	82,372	82,372	1
CEDIT HSC-Inventory HS Credit	10,882	-	10,882	-
Homestead Credit Rebate	14,248	-	-	14,248
LIT - PROPERTY TAX RELIEF	160,927	4,104,950	4,110,180	155,697
Fines & Forfeitures	-	100	100	-
Infraction Judgements	925	16,662	16,563	1,024
Overweight Vehicles	-	640	640	-
Special Death Fund	335	1,655	1,675	315
Disclosure Fees	240	3,055	2,935	360
Coroners Education Fund	188	2,121	2,066	243
St Share Probation Transfers	58	1,178	1,140	96
Recorder Mortgage Fees	152	1,685	1,683	154
State Sex Offender Fees	21	242	246	17
Child Restraint Fee	25	475	450	50
Inheritance Tax	4,710	-	-	4,710
Education Plate Fee Dist	-	263	263	-
Riverboat Tax Revenue	-	143,815	143,815	-
Innkeepers Tax	5,230	24,076	19,494	9,812
LIT - CERTIFIED SHARES	-	3,652,804	3,652,804	-
IV-D Private Collection	2,833	7,855	3,839	6,849
Prosecutor ARRA Fund	17,237	-	17,237	-
Clerk's ARRA Fund	9,086	-	9,086	-
Title IV-D Incentive Fund	95,901	12,634	809	107,726
Pros Atty Incentive IV-D	20,139	36,246	27,297	29,088
Clerk's Incentive IV-D	56,362	21,720	15,862	62,220
Ed.Byrne Mem.JAG CFDA#16.738	-	-	116,450	(116,450)
Payroll-Fay Co Life Insurance	7,433	6,667	6,667	7,433
Treasurer's Change Fund	750	-	-	750
Clerk ISETS	4,294	390,433	393,036	1,691
DOC Prosecutor's Diversion	-	26,788	18,129	8,659
RICO Forfeiture	18,360	12,923	23,170	8,113
Veteran's Donations	200	-	-	200
Drug Coalition Donations	-	6,000	6,000	-
Jail Treatment Donations	380	-	-	380
2019 Bicentennial Fund	20,000	-	20,000	-
Southern By-Pass	7,362	-	-	7,362
Welfare Trust	6	-	-	6
Land Acquisitions	217,157	-	-	217,157
Courthouse Operating Fund	459,557	658,860	557,783	560,634
Police Pension Trust Share	11,487	-	-	11,487
Felony Fund	501	-	-	501
Sheriff Leo Fund	2,903	-	-	2,903
Advocate User Fees	1,385	-	-	1,385
Solid Waste Landfill	2,329	-	-	2,329
Co Offender Transportation	3,751	1,103	-	4,854
Administrative Fees	21,283	-	-	21,283
Statewide 911 City Share	115,216	120,000	121,688	113,528
Econ Dev payment Windfarm	52,000	-	-	52,000
Pretrial Diversion Fees	9,015	17,205	23,088	3,132
Deferral Fees	10,570	6,600	7,111	10,059
Adult Prob Superior	119,904	49,255	56,681	112,478
Juv Prob Circuit Court	10,205	330	1,693	8,842
Adult Prob Circuit Court	49,853	23,799	23,357	50,295
BPPE Late Filing Fees	1,100	1,000	-	2,100
Cumulative Capital Dev City	786	-	-	786

FAYETTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
LOIT 2016 Special Distribution	19,266	-	-	19,266
Bioterrorism Preparedness	3,880	14,809	14,810	3,879
STOP Grant	(4,230)	9,815	10,000	(4,415)
Senior Ctr Trans Grant	-	260,621	260,621	-
Victim's Assistance	13,495	48,558	45,382	16,671
State Homeland Security	(13,671)	14,716	-	1,045
Emp-Emerg Mgt Performance Grt	18,156	17,621	35,775	2
93.558 TANF Comm Corrections	(10,452)	142,922	85,417	47,053
HIV Prevention	(11,352)	15,554	4,202	-
Overdose Pilot Program 93.136	-	4,752	6,195	(1,443)
Drug/SHOCAP	3,824	-	-	3,824
EARN Indiana	248	-	-	248
Bullet Proof Vest fund	1,818	-	950	868
Build Ind Orange Water	37,922	-	-	37,922
Neighborhood Watch	101	-	-	101
Dental Health Grant	93	-	-	93
Holdover Supervisor	200	-	-	200
EMA-EMPQ Grant	917	-	406	511
Child Care Grant	421	-	-	421
Prob Drug Coalition Grant	600	-	-	600
Tobacco Settlement Trust	65,977	17,788	9,096	74,669
DARE Program	5,104	-	5,104	-
Project Income	464,454	578,534	410,060	632,928
Health Vital Records	3,123	-	-	3,123
Bldg Foundation Grant	59	-	-	59
Toxic Waste Education	175	-	-	175
Wrk Rels/Recreation/Com	51,396	37,722	18,437	70,681
Probation Juvenile Drug Grant	115	-	-	115
Circuit Court Improvmt Grant	6	-	-	6
IN Veteran's Affairs Grant	500	-	-	500
Greater Indy Syringe Exchange	4,181	-	4,181	-
Comer Foundation Syringe Exchg	1,492	-	1,493	(1)
TC4/ Drug Coalition	1,224	-	-	1,224
Probation DOC Grant	112,579	167,700	173,873	106,406
Broadway Cares Equity Fights A	4,162	-	4,162	-
TANF Administration	12,230	17,865	18,307	11,788
Community Crossing Grant	51,958	797,135	849,094	(1)
Tourism Grant	948	-	949	(1)
Jail Treatment	35,799	176,500	184,668	27,631
Probation Drug Coalition Grant	-	2,025	2,025	-
Court Recidivism Reduction	-	75,625	35,844	39,781
Drug Court- Project Income	-	2,851	-	2,851
Totals	\$ 13,680,203	\$ 56,087,853	\$ 54,210,608	\$ 15,557,448

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 nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

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

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of reimbursable grant expenditures made by the County by December 31, 2018, for which the reimbursements had not been received.

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 year 2018 totaled \$636,963.

Note 9. Restatements

For the year ended December 31, 2018, a change has been made to the beginning balance of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of the restated beginning balance:

Fund	Reported Balance December 31, 2017	Prior Period Adjustment	Restated Balance January 1, 2018
Tourism Bureau	\$ -	\$ 4,072	\$ 4,072

Note 10. 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.

OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk Trust Account	County General	Sheriff Accident Report
Cash and investments - beginning	\$ 609,721	\$ 38,821	\$ 17,437	\$ 392,282	\$ 2,194,913	\$ 1,351
Receipts:						
Taxes	-	-	-	-	1,644,394	-
Licenses and permits	-	-	-	-	54,068	-
Intergovernmental receipts	-	-	-	-	31,700	-
Charges for services	-	-	-	-	642,706	120
Fines and forfeits	-	-	-	-	81,524	-
Other receipts	843,770	261,264	235,666	2,766,177	5,628,641	-
Total receipts	843,770	261,264	235,666	2,766,177	8,083,033	120
Disbursements:						
Personal services	-	-	-	-	4,481,094	-
Supplies	-	-	-	-	335,689	-
Other services and charges	-	-	-	-	1,887,402	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	82,273	-
Other disbursements	609,721	261,037	233,200	2,860,882	38,350	-
Total disbursements	609,721	261,037	233,200	2,860,882	6,824,808	-
Excess (deficiency) of receipts over disbursements	234,049	227	2,466	(94,705)	1,258,225	120
Cash and investments - ending	\$ 843,770	\$ 39,048	\$ 19,903	\$ 297,577	\$ 3,453,138	\$ 1,471

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Co Share Econ Dev Inc T	LIT - SPECIAL PURPOSE	Cities & Towns	Clerk's Perpetuation	COIT Distributive Shares	Community Correction Grant
Cash and investments - beginning	\$ 345,400	\$ 174,758	\$ 9,000	\$ 42,585	\$ 202,723	\$ (83,419)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	6,186	14,636	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	119,515	918,243	-	-	-	540,427
Total receipts	119,515	918,243	6,186	14,636	-	540,427
Disbursements:						
Personal services	-	-	-	80	-	423,389
Supplies	-	-	-	-	-	17,150
Other services and charges	110,217	-	-	-	-	38,771
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	917,217	14,729	-	202,723	-
Total disbursements	110,217	917,217	14,729	80	202,723	479,310
Excess (deficiency) of receipts over disbursements	9,298	1,026	(8,543)	14,556	(202,723)	61,117
Cash and investments - ending	\$ 354,698	\$ 175,784	\$ 457	\$ 57,141	\$ -	\$ (22,302)

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Community Transition Fund	Tourism Bureau	Sales Disclosure - County Shar	Covered Bridges	Cumulative Bridge Fund	Cumulative Capital Development
Cash and investments - beginning	\$ 437,289	\$ 4,072	\$ 10,698	\$ 14,826	\$ 714,978	\$ 777,884
Receipts:						
Taxes	-	19,494	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,788	1,385
Charges for services	-	-	20	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	71,550	23,786	3,045	-	382,151	208,892
Total receipts	71,550	43,280	3,065	-	383,939	210,277
Disbursements:						
Personal services	-	-	-	-	-	61,934
Supplies	-	-	-	-	-	-
Other services and charges	16,688	-	-	-	493,199	33,770
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	137,881	-	-	-	-	44,151
Other disbursements	-	15,960	-	-	-	-
Total disbursements	154,569	15,960	-	-	493,199	139,855
Excess (deficiency) of receipts over disbursements	(83,019)	27,320	3,065	-	(109,260)	70,422
Cash and investments - ending	\$ 354,270	\$ 31,392	\$ 13,763	\$ 14,826	\$ 605,718	\$ 848,306

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Cumulative Bldg Court House	Cumulative Bldg Jail	Community Drug Free Fund	Local Plan & Right to Know	Emergency Telephone Fund	Extradition
Cash and investments - beginning	\$ 297,294	\$ 3,946	\$ 22,706	\$ 3,581	\$ 24	\$ 6,573
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	187	183	-	-	-	-
Charges for services	-	-	22,742	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	28,171	27,536	-	-	-	1,896
Total receipts	28,358	27,719	22,742	-	-	1,896
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	217	20,984	20,299	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	9,706	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	217	30,690	20,299	-	-	-
Excess (deficiency) of receipts over disbursements	28,141	(2,971)	2,443	-	-	1,896
Cash and investments - ending	\$ 325,435	\$ 975	\$ 25,149	\$ 3,581	\$ 24	\$ 8,469

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Firearms Training Fund	Health Dept	Co Ident Security Protection	Local Health Maint Grant	Local Road & Streets	Misdemeanant Fund
Cash and investments - beginning	\$ 27,794	\$ 162,025	\$ 5,358	\$ 83,489	\$ 1,008,554	\$ 27,869
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	14,545	-	-	-	-
Intergovernmental receipts	-	982	-	-	343,010	-
Charges for services	-	156,787	3,974	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,610	149,848	-	33,139	419,372	18,146
Total receipts	6,610	322,162	3,974	33,139	762,382	18,146
Disbursements:						
Personal services	-	155,401	-	20,487	-	-
Supplies	-	259	-	-	691,238	-
Other services and charges	-	81,340	-	-	328,560	20,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	65,312	-
Other disbursements	9,166	15	372	-	-	-
Total disbursements	9,166	237,015	372	20,487	1,085,110	20,000
Excess (deficiency) of receipts over disbursements	(2,556)	85,147	3,602	12,652	(322,728)	(1,854)
Cash and investments - ending	\$ 25,238	\$ 247,172	\$ 8,960	\$ 96,141	\$ 685,826	\$ 26,015

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Highway Dept	Transfer Fee Plat Books	Rainy Day Fund	2015 Reassessment Fund	Recorder Perpetuation	County Sex Offender Fees
Cash and investments - beginning	\$ 1,900,405	\$ 20,989	\$ 5,419	\$ 205,804	\$ 103,785	\$ 11,684
Receipts:						
Taxes	-	50	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,052,680	-	-	1,060	-	-
Charges for services	-	6,855	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,017	-	29,611	159,973	58,411	2,178
Total receipts	2,055,697	6,905	29,611	161,033	58,411	2,178
Disbursements:						
Personal services	872,656	-	-	18,678	-	-
Supplies	191,888	-	-	-	-	-
Other services and charges	174,700	6,000	-	130,311	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	221,399	-	-	-	-	-
Other disbursements	-	-	-	-	22,230	4,290
Total disbursements	1,460,643	6,000	-	148,989	22,230	4,290
Excess (deficiency) of receipts over disbursements	595,054	905	29,611	12,044	36,181	(2,112)
Cash and investments - ending	\$ 2,495,459	\$ 21,894	\$ 35,030	\$ 217,848	\$ 139,966	\$ 9,572

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Public Defenders Fund	Excess Tax (Surplus)	Corners Perpetuation	Tax Sale	Tax Sale Surplus	GAL/CASA
Cash and investments - beginning	\$ 44,265	\$ 129,889	\$ 15,915	\$ (769)	\$ 351,487	\$ 38,398
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	9,256	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	19,272	19,775	202,693	417,099	20,956
Total receipts	9,256	19,272	19,775	202,693	417,099	20,956
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	6,102
Other services and charges	-	-	-	-	-	8,817
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,575	-	-	1,976
Other disbursements	-	133,053	-	201,714	328,245	-
Total disbursements	-	133,053	1,575	201,714	328,245	16,895
Excess (deficiency) of receipts over disbursements	9,256	(113,781)	18,200	979	88,854	4,061
Cash and investments - ending	\$ 53,521	\$ 16,108	\$ 34,115	\$ 210	\$ 440,341	\$ 42,459

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Election & Registration	Auditors Ineligible Deductions	Elected Officials Training	Fayette County Parks	Statewide 911	Adult Administration Fee
Cash and investments - beginning	\$ 698	\$ 11,842	\$ 7,245	\$ 14,450	\$ 97,670	\$ 18,222
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	335,075	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	120	17,345	3,974	-	-	17,520
Total receipts	120	17,345	3,974	-	335,075	17,520
Disbursements:						
Personal services	-	-	-	-	260,327	-
Supplies	-	-	-	-	90	-
Other services and charges	-	-	-	-	42,384	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	252	1,405	-	-	21,514
Total disbursements	-	252	1,405	-	302,801	21,514
Excess (deficiency) of receipts over disbursements	120	17,093	2,569	-	32,274	(3,994)
Cash and investments - ending	\$ 818	\$ 28,935	\$ 9,814	\$ 14,450	\$ 129,944	\$ 14,228

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Cemetery	User Fees Fund	General Drain Improvement	Big Flatrock River Drain	Sheriff Sale Administration	Cemetery Donations
Cash and investments - beginning	\$ 10,520	\$ 33,371	\$ 9,459	\$ 39,647	\$ 1,449	\$ 44,297
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	191	-	-	-	-	-
Charges for services	-	5,122	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	28,805	-	677	10,720	5,300	5,500
Total receipts	28,996	5,122	677	10,720	5,300	5,500
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	22,876	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	796	-	-	-	-	-
Other disbursements	-	10,457	677	5,157	5,000	13,824
Total disbursements	23,672	10,457	677	5,157	5,000	13,824
Excess (deficiency) of receipts over disbursements	5,324	(5,335)	-	5,563	300	(8,324)
Cash and investments - ending	\$ 15,844	\$ 28,036	\$ 9,459	\$ 45,210	\$ 1,749	\$ 35,973

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Courthouse Lease-Debt Svc	Payroll-Health Insurance	Payroll-Voluntary Wage Assign	Payroll-Deferred Compensation	Payroll-Federal Withholding	Payroll-Medicare Tax
Cash and investments - beginning	\$ 282,627	\$ 298,104	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,582	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	458,981	364,434	1,670	3,380	394,131	367,275
Total receipts	461,563	364,434	1,670	3,380	394,131	367,275
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	466,963	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	359,961	1,670	3,380	394,131	367,275
Total disbursements	466,963	359,961	1,670	3,380	394,131	367,275
Excess (deficiency) of receipts over disbursements	(5,400)	4,473	-	-	-	-
Cash and investments - ending	\$ 277,227	\$ 302,577	\$ -	\$ -	\$ -	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Payroll-Local Option (COIT)	Payroll-PERF	Payroll-Sheriff Retirement	Payroll-State Withholding	Payroll-Union Dues	Payroll-Garnishment
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	110,230	118,719	14,125	157,101	6,497	31,308
Total receipts	110,230	118,719	14,125	157,101	6,497	31,308
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	110,230	118,719	14,125	157,101	6,497	31,308
Total disbursements	110,230	118,719	14,125	157,101	6,497	31,308
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sheriff Pension Holding	Settlement	Wheel Tax	Wheel Surtax	Commercial Vehicle Excise	Financial Institution Tax
Cash and investments - beginning	\$ 10	\$ -	\$ 4,784	\$ -	\$ -	\$ 1
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	82,372
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,830	22,425,498	52,141	513,849	63,967	-
Total receipts	1,830	22,425,498	52,141	513,849	63,967	82,372
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	22,425,498	49,336	513,849	63,967	82,372
Total disbursements	-	22,425,498	49,336	513,849	63,967	82,372
Excess (deficiency) of receipts over disbursements	1,830	-	2,805	-	-	-
Cash and investments - ending	\$ 1,840	\$ -	\$ 7,589	\$ -	\$ -	\$ 1

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CEDIT HSC-Inventory HS Credit	Homestead Credit Rebate	LIT - PROPERTY TAX RELIEF	Fines & Forfeitures	Infraction Judgements	Overweight Vehicles
Cash and investments - beginning	\$ 10,882	\$ 14,248	\$ 160,927	\$ -	\$ 925	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	16,662	640
Fines and forfeits	-	-	-	100	-	-
Other receipts	-	-	4,104,950	-	-	-
Total receipts	-	-	4,104,950	100	16,662	640
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	10,882	-	4,110,180	100	16,563	640
Total disbursements	10,882	-	4,110,180	100	16,563	640
Excess (deficiency) of receipts over disbursements	(10,882)	-	(5,230)	-	99	-
Cash and investments - ending	\$ -	\$ 14,248	\$ 155,697	\$ -	\$ 1,024	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Special Death Fund	Disclosure Fees	Coroners Education Fund	St Share Probation Transfers	Recorder Mortgage Fees	State Sex Offender Fees
Cash and investments - beginning	\$ 335	\$ 240	\$ 188	\$ 58	\$ 152	\$ 21
Receipts:						
Taxes	-	10	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	3,045	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,655	-	2,121	1,178	1,685	242
Total receipts	1,655	3,055	2,121	1,178	1,685	242
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,675	2,935	2,066	1,140	1,683	246
Total disbursements	1,675	2,935	2,066	1,140	1,683	246
Excess (deficiency) of receipts over disbursements	(20)	120	55	38	2	(4)
Cash and investments - ending	\$ 315	\$ 360	\$ 243	\$ 96	\$ 154	\$ 17

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Child Restraint Fee	Inheritance Tax	Education Plate Fee Dist	Riverboat Tax Revenue	Innkeepers Tax	LIT - CERTIFIED SHARES
Cash and investments - beginning	\$ 25	\$ 4,710	\$ -	\$ -	\$ 5,230	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	143,815	-	-
Charges for services	475	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	263	-	24,076	3,652,804
Total receipts	475	-	263	143,815	24,076	3,652,804
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	450	-	263	143,815	19,494	3,652,804
Total disbursements	450	-	263	143,815	19,494	3,652,804
Excess (deficiency) of receipts over disbursements	25	-	-	-	4,582	-
Cash and investments - ending	\$ 50	\$ 4,710	\$ -	\$ -	\$ 9,812	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	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
Cash and investments - beginning	\$ 2,833	\$ 17,237	\$ 9,086	\$ 95,901	\$ 20,139	\$ 56,362
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,855	-	-	12,634	36,246	21,720
Total receipts	7,855	-	-	12,634	36,246	21,720
Disbursements:						
Personal services	-	-	-	-	10,250	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,839	17,237	9,086	809	17,047	15,862
Total disbursements	3,839	17,237	9,086	809	27,297	15,862
Excess (deficiency) of receipts over disbursements	4,016	(17,237)	(9,086)	11,825	8,949	5,858
Cash and investments - ending	\$ 6,849	\$ -	\$ -	\$ 107,726	\$ 29,088	\$ 62,220

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Ed.Byrne Mem.JAG CFDA#16.738	Payroll-Fay Co Life Insurance	Treasurer's Change Fund	Clerk ISETS	DOC Prosecutor's Diversion	RICO Forfeiture
Cash and investments - beginning	\$ -	\$ 7,433	\$ 750	\$ 4,294	\$ -	\$ 18,360
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	6,667	-	390,433	26,788	12,923
Total receipts	-	6,667	-	390,433	26,788	12,923
Disbursements:						
Personal services	-	-	-	-	18,129	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	116,450	-	-	-	-	-
Other disbursements	-	6,667	-	393,036	-	23,170
Total disbursements	116,450	6,667	-	393,036	18,129	23,170
Excess (deficiency) of receipts over disbursements	(116,450)	-	-	(2,603)	8,659	(10,247)
Cash and investments - ending	\$ (116,450)	\$ 7,433	\$ 750	\$ 1,691	\$ 8,659	\$ 8,113

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Veteran's Donations	Drug Coalition Donations	Jail Treatment Donations	2019 Bicentennial Fund	Southern By-Pass	Welfare Trust
Cash and investments - beginning	\$ 200	\$ -	\$ 380	\$ 20,000	\$ 7,362	\$ 6
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	6,000	-	-	-	-
Total receipts	-	6,000	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	6,000	-	20,000	-	-
Total disbursements	-	6,000	-	20,000	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	(20,000)	-	-
Cash and investments - ending	\$ 200	\$ -	\$ 380	\$ -	\$ 7,362	\$ 6

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Land Acquisitions	Courthouse Operating Fund	Police Pension Trust Share	Felony Fund	Sheriff Leo Fund	Advocate User Fees
Cash and investments - beginning	\$ 217,157	\$ 459,557	\$ 11,487	\$ 501	\$ 2,903	\$ 1,385
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	658,860	-	-	-	-
Total receipts	-	658,860	-	-	-	-
Disbursements:						
Personal services	-	28,623	-	-	-	-
Supplies	-	1,887	-	-	-	-
Other services and charges	-	356,264	-	-	-	-
Debt service - principal and interest	-	170,000	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,009	-	-	-	-
Total disbursements	-	557,783	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	101,077	-	-	-	-
Cash and investments - ending	\$ 217,157	\$ 560,634	\$ 11,487	\$ 501	\$ 2,903	\$ 1,385

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Solid Waste Landfill	Co Offender Transportation	Administrative Fees	Statewide 911 City Share	Econ Dev payment Windfarm	Pretrial Diversion Fees
Cash and investments - beginning	\$ 2,329	\$ 3,751	\$ 21,283	\$ 115,216	\$ 52,000	\$ 9,015
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	120,000	-	17,205
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,103	-	-	-	-
Total receipts	-	1,103	-	120,000	-	17,205
Disbursements:						
Personal services	-	-	-	109,880	-	-
Supplies	-	-	-	2,943	-	89
Other services and charges	-	-	-	8,865	-	22,999
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	121,688	-	23,088
Excess (deficiency) of receipts over disbursements	-	1,103	-	(1,688)	-	(5,883)
Cash and investments - ending	\$ 2,329	\$ 4,854	\$ 21,283	\$ 113,528	\$ 52,000	\$ 3,132

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	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	\$ 10,570	\$ 119,904	\$ 10,205	\$ 49,853	\$ 1,100	\$ 786
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	6,600	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	49,255	330	23,799	1,000	-
Total receipts	6,600	49,255	330	23,799	1,000	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	60	6,472	-	-	-	-
Other services and charges	7,051	49,605	1,693	23,357	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	604	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	7,111	56,681	1,693	23,357	-	-
Excess (deficiency) of receipts over disbursements	(511)	(7,426)	(1,363)	442	1,000	-
Cash and investments - ending	\$ 10,059	\$ 112,478	\$ 8,842	\$ 50,295	\$ 2,100	\$ 786

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LOIT 2016 Special Distribution	Bioterrorism Preparedness	STOP Grant	Senior Ctr Trans Grant	Victim's Assistance	State Homeland Security
Cash and investments - beginning	\$ 19,266	\$ 3,880	\$ (4,230)	\$ -	\$ 13,495	\$ (13,671)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	14,809	9,815	260,621	48,558	14,716
Total receipts	-	14,809	9,815	260,621	48,558	14,716
Disbursements:						
Personal services	-	12,377	10,000	-	43,658	-
Supplies	-	-	-	-	1,724	-
Other services and charges	-	1,504	-	260,621	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	929	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	14,810	10,000	260,621	45,382	-
Excess (deficiency) of receipts over disbursements	-	(1)	(185)	-	3,176	14,716
Cash and investments - ending	\$ 19,266	\$ 3,879	\$ (4,415)	\$ -	\$ 16,671	\$ 1,045

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Emp-Emerg Mgt Performance Grt	93.558 TANF Comm Corrections	HIV Prevention	Overdose Pilot Program 93.136	Drug/SHOCAP	EARN Indiana
Cash and investments - beginning	\$ 18,156	\$ (10,452)	\$ (11,352)	\$ -	\$ 3,824	\$ 248
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	17,621	142,922	15,554	4,752	-	-
Total receipts	17,621	142,922	15,554	4,752	-	-
Disbursements:						
Personal services	18,225	78,678	3,028	805	-	-
Supplies	-	6,639	-	1,089	-	-
Other services and charges	-	100	-	4,301	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	626	-	-	-
Other disbursements	17,550	-	548	-	-	-
Total disbursements	35,775	85,417	4,202	6,195	-	-
Excess (deficiency) of receipts over disbursements	(18,154)	57,505	11,352	(1,443)	-	-
Cash and investments - ending	\$ 2	\$ 47,053	\$ -	\$ (1,443)	\$ 3,824	\$ 248

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Bullet Proof Vest fund	Build Ind Orange Water	Neighborhood Watch	Dental Health Grant	Holdover Supervisor	EMA-EMPQ Grant
Cash and investments - beginning	\$ 1,818	\$ 37,922	\$ 101	\$ 93	\$ 200	\$ 917
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	406
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	950	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	950	-	-	-	-	406
Excess (deficiency) of receipts over disbursements	(950)	-	-	-	-	(406)
Cash and investments - ending	\$ 868	\$ 37,922	\$ 101	\$ 93	\$ 200	\$ 511

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Child Care Grant	Prob Drug Coalition Grant	Tobacco Settlement Trust	DARE Program	Project Income
Cash and investments - beginning	\$ 421	\$ 600	\$ 65,977	\$ 5,104	\$ 464,454
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	578,534
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	17,788	-	-
Total receipts	-	-	17,788	-	578,534
Disbursements:					
Personal services	-	-	-	-	285,229
Supplies	-	-	4,640	-	3,945
Other services and charges	-	-	2,433	-	119,037
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	2,023	-	-
Other disbursements	-	-	-	5,104	1,849
Total disbursements	-	-	9,096	5,104	410,060
Excess (deficiency) of receipts over disbursements	-	-	8,692	(5,104)	168,474
Cash and investments - ending	\$ 421	\$ 600	\$ 74,669	\$ -	\$ 632,928

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Health Vital Records	Bldg Foundation Grant	Toxic Waste Education	Wrk Rels/Recreation/Com	Probation Juvenile Drug Grant
Cash and investments - beginning	\$ 3,123	\$ 59	\$ 175	\$ 51,396	\$ 115
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	37,326	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	396	-
Total receipts	-	-	-	37,722	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	17,124	-
Other services and charges	-	-	-	1,300	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	13	-
Total disbursements	-	-	-	18,437	-
Excess (deficiency) of receipts over disbursements	-	-	-	19,285	-
Cash and investments - ending	\$ 3,123	\$ 59	\$ 175	\$ 70,681	\$ 115

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Circuit Court Improvmt Grant	IN Veteran's Affairs Grant	Greater Indy Syringe Exchange	Comer Foundation Syringe Exchg	TC4/ Drug Coalition
Cash and investments - beginning	\$ 6	\$ 500	\$ 4,181	\$ 1,492	\$ 1,224
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	179	1,321	-
Other services and charges	-	-	1,013	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	2,989	172	-
Total disbursements	-	-	4,181	1,493	-
Excess (deficiency) of receipts over disbursements	-	-	(4,181)	(1,493)	-
Cash and investments - ending	\$ 6	\$ 500	\$ -	\$ (1)	\$ 1,224

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Probation DOC Grant	Broadway Cares Equity Fights A	TANF Administration	Community Crossing Grant	Tourism Grant
Cash and investments - beginning	\$ 112,579	\$ 4,162	\$ 12,230	\$ 51,958	\$ 948
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	167,700	-	17,865	797,135	-
Total receipts	167,700	-	17,865	797,135	-
Disbursements:					
Personal services	110,015	-	18,307	-	-
Supplies	-	4,162	-	-	-
Other services and charges	511	-	-	-	683
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	63,347	-	-	849,094	266
Total disbursements	173,873	4,162	18,307	849,094	949
Excess (deficiency) of receipts over disbursements	(6,173)	(4,162)	(442)	(51,959)	(949)
Cash and investments - ending	\$ 106,406	\$ -	\$ 11,788	\$ (1)	\$ (1)

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Jail Treatment	Probation Drug Coalition Grant	Court Recidivism Reduction	Drug Court- Project Income	Totals
Cash and investments - beginning	\$ 35,799	\$ -	\$ -	\$ -	\$ 13,680,203
Receipts:					
Taxes	-	-	-	-	1,663,948
Licenses and permits	-	-	-	-	68,613
Intergovernmental receipts	-	-	-	-	2,661,935
Charges for services	-	-	-	2,851	1,986,817
Fines and forfeits	-	-	-	-	81,624
Other receipts	176,500	2,025	75,625	-	49,624,916
Total receipts	176,500	2,025	75,625	2,851	56,087,853
Disbursements:					
Personal services	183,916	-	23,637	-	7,248,803
Supplies	519	2,025	385	-	1,298,025
Other services and charges	233	-	10,116	-	4,308,221
Debt service - principal and interest	-	-	-	-	636,963
Capital outlay	-	-	1,706	-	688,357
Other disbursements	-	-	-	-	40,030,239
Total disbursements	184,668	2,025	35,844	-	54,210,608
Excess (deficiency) of receipts over disbursements	(8,168)	-	39,781	2,851	1,877,245
Cash and investments - ending	\$ 27,631	\$ -	\$ 39,781	\$ 2,851	\$ 15,557,448

FAYETTE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 511,973</u>	<u>\$ 96,482</u>

FAYETTE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Fayette County Indiana Building Corp	Courthouse Renovation and Addition	\$ 639,500.00	6/30/2014	1/15/20208

Type	Description of Debt Purpose	Ending Principal Balance	Interest Due Within One Year
Governmental activities: Notes and loans payable	US Bank Gradall	\$ 186,097	\$ 65,312
Total governmental activities		<u>186,097</u>	<u>65,312</u>
Totals		<u>\$ 186,097</u>	<u>\$ 65,312</u>

FAYETTE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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	\$ 662,942
Infrastructure	12,967,695
Buildings	15,811,649
Machinery, equipment, and vehicles	<u>6,757,546</u>
Total governmental activities	<u>36,199,832</u>
Total capital assets	<u>\$ 36,199,832</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/>.