

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

FINANCIAL STATEMENT AUDIT REPORT

OF

FAYETTE COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED

06/06/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-10
Notes to Financial Statement	11-16
Required Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-52
Other Information:	
Schedule of Payables and Receivables	54
Schedule of Leases and Debt	55
Schedule of Capital Assets.....	56
Other Reports.....	57

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jane Downard	01-01-22 to 12-31-23
County Treasurer	Lavonda Glover	01-01-22 to 12-31-23
Clerk of the Circuit Court	Lisa Witt	01-01-22 to 12-31-22
	Dawn Hughes	01-01-23 to 12-31-23
County Sheriff	David J. Laughlin	01-01-22 to 12-31-22
	Zac Jones	01-01-23 to 12-31-23
County Recorder	Ruth Nutty	01-01-22 to 12-31-22
	Lisa Witt	01-01-23 to 12-31-23
President of the Board of County Commissioners	Dale Strong	01-01-22 to 12-31-23
President of the County Council	Mike Wenta	01-01-22 to 12-31-22
	Robert Stewart	01-01-23 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF FAYETTE COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Fayette County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 18, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Beth Kelley, CPA, CFE
Deputy State Examiner

May 18, 2023

(This page intentionally left blank.)

FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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

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

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

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

FAYETTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and			Cash and
	Investments	Receipts	Disbursements	Investments
	01-01-22			12-31-22
After Settlement Collections	\$ 526,532	\$ 1,213,820	\$ 526,532	\$ 1,213,820
Sheriff's Inmate Trust	36,678	276,802	286,150	27,330
Jail Commissary	7,492	244,982	241,760	10,714
Clerk Trust Account	906,039	3,008,581	3,081,878	832,742
County General	5,410,076	8,715,319	8,143,759	5,981,636
Sheriff Accident Report	1,756	125	-	1,881
Co Share Econ Dev Inc T	415,383	156,125	136,452	435,056
LIT - Special Purpose	304,304	1,030,876	1,066,102	269,078
Cities & Towns	1	4,842	4,520	323
Clerk's Perpetuation	40,158	10,703	6,737	44,124
Community Transition Fund	450,343	21,725	3,296	468,772
Tourism Bureau	34,677	27,678	23,311	39,044
Sales Disclosure - County Share	8,448	6,960	3,790	11,618
Covered Bridges	8,142	-	-	8,142
Cumulative Bridge Fund	911,632	352,970	807,336	457,266
Cumulative Capital Development	984,232	230,341	302,395	912,178
Cumulative Bldg Court House	410,117	29,411	-	439,528
Cumulative Bldg Jail	31,084	28,753	-	59,837
Community Drug Free Fund	38,869	28,366	23,674	43,561
Local Plan & Right to Know	3,580	-	-	3,580
Extradition	8,469	-	-	8,469
Firearms Training Fund	28,621	24,256	28,660	24,217
J Lawless Drain Reconstruction	-	1,621	1,621	-
Health Dept	345,158	327,561	301,929	370,790
Co Ident Security Protection	20,134	4,744	1,397	23,481
Local Health Maint Grant	151,455	33,139	53,292	131,302
Local Road & Streets	596,118	419,223	839,094	176,247
MVH Restricted	278,685	942,010	892,978	327,717
Misdemeanant Fund	35,208	18,146	6,439	46,915
Highway Dept	909,111	1,141,431	1,523,666	526,876
Parks Non-Reverting Capital	30,000	-	-	30,000
Transfer Fee Plat Books	43,794	14,810	6,000	52,604
Rainy Day Fund	1,535,030	-	-	1,535,030
Recorder Perpetuation	161,325	62,384	41,560	182,149
County Sex Offender Fees	12,310	1,899	-	14,209
Public Defenders Fund	62,934	2,266	-	65,200
Excess Tax (Surplus)	44,167	39,622	30,350	53,439
Corners Perpetuation	60,898	23,720	12,060	72,558
Tax Sale	381	95,539	89,683	6,237
Tax Sale Surplus	239,948	130,116	118,228	251,836
Commissioners Deed Sale	-	31,745	25,393	6,352
GAL/CASA	44,392	17,034	12,433	48,993
Election & Registration	998	-	-	998
Auditors Ineligible Deductions	26,134	4,690	91	30,733
Elected Officials Training	16,885	4,744	2,443	19,186
Fayette County Parks	14,450	-	-	14,450
Statewide 911	420,103	332,442	327,205	425,340
Reassessment	146,331	109,822	167,298	88,855
Adult Administration Fee	26,147	20,404	-	46,551
Cemetery	15,541	16,907	21,877	10,571
User Fees Fund	25,460	3,978	3,296	26,142
General Drain Improvement	9,134	-	-	9,134
Big Flatrock River Drain	-	1,068	1,068	-
Sheriff Sale Administration	449	3,200	3,200	449
Cemetery Donations	178	200	-	378
Courthouse Lease-Debt Svc	227,444	394,578	482,000	140,022
Self-Insurance	1,093,963	1,722,762	1,148,809	1,667,916
Payroll-Fay Co Life Insurance	901	12,179	12,078	1,002
Payroll-Health Insurance	27,460	326,675	341,190	12,945
Payroll-Voluntary Wage Assign	-	938	938	-
Payroll-Christmas Club	-	90	90	-
Payroll-Deferred Compensation	-	1,580	1,580	-
Payroll-Federal Withholding	-	428,181	428,181	-
Payroll-Medicare Tax	-	81,070	81,070	-
Payroll-Local Option	5,003	136,949	136,949	5,003
Payroll-PERF	-	141,674	141,674	-
Payroll-Sheriff Retirement	-	17,665	17,665	-
Payroll-State Withholding	6,540	181,639	181,639	6,540
Payroll-Union Dues	48	9,030	8,417	661
Payroll-Garnishment	-	14,107	14,107	-
Sheriff Pension Holding	1,840	-	-	1,840
Settlement	-	24,793,421	24,793,421	-
Wheel/Surtax	1,123	2,644	-	3,767
Commercial Vehicle Excise	-	78,337	78,337	-
Financial Institution Tax	-	163,018	163,018	-
LIT - Property Tax Relief	484,617	4,619,952	4,916,422	188,147
Fines & Forfeitures	-	250	250	-

FAYETTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Infraction Judgements	196	2,857	2,900	153
Special Death Fund	155	1,965	2,025	95
Disclosure Fees	530	6,930	6,970	490
Coroners Education Fund	288	3,848	3,857	279
St Share Probation Transfers	-	265	140	125
Recorder Mortgage Fees	1	2,525	2,395	131
State Sex Offender Fees	6	211	196	21
Child Restraint Fee	-	125	100	25
Inheritance Tax	4,711	-	-	4,711
Education Plate Fee Dist	19	1,490	263	1,246
Riverboat Tax Revenue	-	131,744	131,744	-
Innkeepers Tax	7,407	26,763	27,678	6,492
LIT - Certified Shares	-	4,123,991	4,123,505	486
IV-D Private Collection	9,113	669	747	9,035
Title IV-D Incentive Fund	142,121	11,400	4,200	149,321
Pros Atty Incentive IV-D	15,320	17,148	22,175	10,293
Clerk's Incentive IV-D	46,535	15,448	10,391	51,592
Louise Lewis Drain	4,397	483	-	4,880
Fries-Stewart Drain	1,691	922	-	2,613
H.H. Elliott Rush	-	202	202	-
HC & ME Culbertson Drain	8,476	451	-	8,927
James T Fisher Drain	8,351	2,840	-	11,191
Samuel Kirkpatrick Drain	-	106	106	-
Springer Drain	4,480	468	860	4,088
Town of Orange Drain	4,516	-	-	4,516
George Seeley North Drain	-	685	685	-
Animal Shelter Donation	71,902	23,576	21,001	74,477
CASA Donations	100	-	-	100
Emergency Management Donation	17	-	-	17
Payroll-Social Security	-	346,642	346,642	-
Homestead Credit Rebate	14,248	-	-	14,248
COVID Vac Children 93.268	(25,593)	47,876	9,804	12,479
COVID Vaccine Children 93.268	-	-	7,677	(7,677)
Probation DOC Grant	120,058	-	72,509	47,549
Probation DOC Grant 2	-	175,935	125,111	50,824
Jail Treatment	57,065	-	30,934	26,131
Jail Treatment 2	-	184,991	139,541	45,450
DOC Prosecutors Diversion 2	-	44,753	41,014	3,739
Emergency Telephone Fund	24	-	-	24
Community Correction Grant	4,057	-	4,057	-
Community Correction Grant 2	-	587,158	587,088	70
Treasurer's Change Fund	750	-	-	750
Clerk ISETS	3,851	301,005	304,137	719
DOC Prosecutor's Diversion	4,358	-	3,639	719
LIT-Correction/Rehabilitation	506,579	825,428	592,543	739,464
Opioid Restricted Fund	-	110,688	-	110,688
Opioid Unrestricted Fund	-	26,878	-	26,878
George Seeley South Drain	-	759	759	-
Sam Lamberson Drain	-	1,704	1,088	616
RICO Forfeiture	4,153	1,273	1,435	3,991
Veteran's Donations	200	-	-	200
Jail Treatment Donations	780	250	-	1,030
Southern By-Pass	7,362	-	-	7,362
Welfare Trust	6	-	-	6
Land Acquisitions	217,157	-	-	217,157
Courthouse Operating Fund	1,086,710	796,125	625,348	1,257,487
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	7,121	249	-	7,370
Administrative Fees	21,283	-	-	21,283
Statewide 911 City Share	18,315	120,052	69,849	68,518
Econ Dev Payment Windfarm	52,000	-	-	52,000
Pretrial Diversion Fees	40,493	34,296	27,258	47,531
Deferral Fees	52	2,546	1,502	1,096
Adult Prob Superior	74,747	61,626	54,102	82,271
Juv Prob Circuit Court	3,595	95	1,593	2,097
Adult Prob Circuit Court	49,527	9,319	22,412	36,434
Payroll-Accidental Insurance	-	2,382	857	1,525
Payroll-Critical Insurance	-	4,858	1,324	3,534
Cumulative Capital Dev City	786	-	-	786
LOIT 2016 Special Distribution	19,266	-	-	19,266
Bioterrorism Prep 93.074	3,970	-	-	3,970
STOP Grant 16.588	(3,083)	16,999	16,934	(3,018)
Public Trans Grant 20.509/526	-	413,613	414,757	(1,144)

FAYETTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Victim's Assistance 16.575	18,896	42,426	44,422	16,900
State Homeland Security 97.067	(26,956)	-	-	(26,956)
Emer Mgt Perf Grt 97.042	36,050	18,050	36,050	18,050
93.558 TANF Comm Corrections	34,715	-	5,997	28,718
Bioterrorism Prep 93.069	(10,844)	32,415	21,482	89
IN Statewide 911 CFDA#20.615	(15,222)	-	-	(15,222)
COPS Grant	-	-	6,554	(6,554)
Foster Care-Title IV-E 93.658	-	1,801	-	1,801
COVID-19 Testing Grant 93.323	(5,212)	150,000	39,023	105,765
Coronavirus Emerg Supp 16.034	(12,217)	14,593	-	2,376
COVID Vac. Grant 93.268 & 93.3	(2,769)	20,160	-	17,391
COVID School Liaison 93.354	-	110,000	33,958	76,042
LHD IMMUNE Grant 93.268	-	-	18,202	(18,202)
ARP Corona Local Fiscal 21.019	2,243,647	2,247,937	213,955	4,277,629
Emerg.Response Annual Survey	-	1,000	-	1,000
Mitigation Grant CFDA#97.047	-	-	18,000	(18,000)
Drug/SHOCAP	3,824	-	-	3,824
EARN Indiana	248	-	-	248
Bullet Proof Vests 16.607	868	-	-	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	57	-	-	57
Child Care Grant	421	-	-	421
Prob Drug Coalition Grant	600	-	-	600
Tobacco Settlement Trust	94,296	17,172	15,156	96,312
Project Income	1,026,404	505,526	462,122	1,069,808
Health Vital Records	3,123	-	-	3,123
Bldg Foundation Grant	59	-	-	59
Toxic Waste Education	175	-	-	175
Wrk Rels/Recreation/Com	84,918	31,499	16,808	99,609
Probation Juvenile Drug Grant	115	-	-	115
Circuit Court Improvmnt Grant	6	-	-	6
IN Veteran's Affairs Grant	500	-	-	500
Community Crossing Grant	174,926	947,120	1,003,129	118,917
Court Recidivism Reduction	20,645	-	16,694	3,951
Drug Court- Project Income	39,052	23,258	7,352	54,958
Drug Court Supply Grant	11	2,500	2,511	-
Drug Court United Way	610	-	159	451
Drug Co Whitewater Valley REMC	1,000	-	-	1,000
Drug Court Drug Coal Grant	1,415	3,211	3,461	1,165
911 FCF Grant	547	-	-	547
General Mills Grant #459805	498	1,420	-	1,918
In Shape Juvenile Training	1,961	-	137	1,824
Proactive Grant CASA Equipment	1,150	-	1,041	109
Court Recidivism Reduction Alt	-	125,025	117,528	7,497
VASIA Grant	-	75,000	75,000	-
CASA Capacity Fund	-	5,652	3,323	2,329
Cemetery Grant	-	7,095	7,095	-
Ind.Superior Court Scholarship	-	-	1,301	(1,301)
Problem Solving Court Grant	-	7,988	7,958	30
Totals	<u>\$ 24,083,037</u>	<u>\$ 65,229,299</u>	<u>\$ 62,161,260</u>	<u>\$ 27,151,076</u>

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

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

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

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

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

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

FAYETTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2022.

Note 8. Holding Corporation

The County has entered into a capital lease with the Fayette County, Indiana Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2022 totaled \$482,000.

Note 9. Subsequent Events

The County received funding from the American Rescue Plan Act of 2021 (ARPA). The total amount allotted and received by the County was \$4,487,293. The funds are held in a separate fund with a balance of \$4,277,629 as of December 31, 2022. A plan on how the County will use the ARPA funds was prepared and approved by the Board of County Commissioners.

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 these benefits can be obtained by contacting the County.

REQUIRED SUPPLEMENTARY INFORMATION

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk Trust Account	County General	Sheriff Accident Report
Cash and investments - beginning	\$ 526,532	\$ 36,678	\$ 7,492	\$ 906,039	\$ 5,410,076	\$ 1,756
Receipts:						
Taxes	1,213,820	-	-	-	6,947,463	-
Licenses and permits	-	-	-	-	87,778	-
Intergovernmental receipts	-	-	-	-	458,231	-
Charges for services	-	-	-	-	863,656	125
Fines and forfeits	-	-	-	-	70,647	-
Other receipts	-	276,802	244,982	3,008,581	287,544	-
Total receipts	<u>1,213,820</u>	<u>276,802</u>	<u>244,982</u>	<u>3,008,581</u>	<u>8,715,319</u>	<u>125</u>
Disbursements:						
Personal services	-	-	-	-	5,573,188	-
Supplies	-	-	-	-	65,389	-
Other services and charges	-	-	-	-	2,404,026	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	25,740	-
Other disbursements	526,532	286,150	241,760	3,081,878	75,416	-
Total disbursements	<u>526,532</u>	<u>286,150</u>	<u>241,760</u>	<u>3,081,878</u>	<u>8,143,759</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>687,288</u>	<u>(9,348)</u>	<u>3,222</u>	<u>(73,297)</u>	<u>571,560</u>	<u>125</u>
Cash and investments - ending	<u>\$ 1,213,820</u>	<u>\$ 27,330</u>	<u>\$ 10,714</u>	<u>\$ 832,742</u>	<u>\$ 5,981,636</u>	<u>\$ 1,881</u>

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Co Share Econ Dev Inc T	LIT - Special Purpose	Cities & Towns	Clerk's Perpetuation	Community Transition Fund	Tourism Bureau
Cash and investments - beginning	\$ 415,383	\$ 304,304	\$ 1	\$ 40,158	\$ 450,343	\$ 34,677
Receipts:						
Taxes	-	1,030,876	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	156,125	-	-	-	21,725	-
Charges for services	-	-	4,842	10,703	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	27,678
Total receipts	156,125	1,030,876	4,842	10,703	21,725	27,678
Disbursements:						
Personal services	-	-	-	6,737	-	-
Supplies	-	-	-	-	-	-
Other services and charges	136,452	-	-	-	3,296	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,066,102	4,520	-	-	23,311
Total disbursements	136,452	1,066,102	4,520	6,737	3,296	23,311
Excess (deficiency) of receipts over disbursements	19,673	(35,226)	322	3,966	18,429	4,367
Cash and investments - ending	\$ 435,056	\$ 269,078	\$ 323	\$ 44,124	\$ 468,772	\$ 39,044

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sales Disclosure - County Share	Covered Bridges	Cumulative Bridge Fund	Cumulative Capital Development	Cumulative Bldg Court House	Cumulative Bldg Jail
Cash and investments - beginning	\$ 8,448	\$ 8,142	\$ 911,632	\$ 984,232	\$ 410,117	\$ 31,084
Receipts:						
Taxes	-	-	256,210	201,343	27,280	26,670
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	20,353	20,826	2,131	2,083
Charges for services	6,960	-	76,407	7,871	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	301	-	-
Total receipts	6,960	-	352,970	230,341	29,411	28,753
Disbursements:						
Personal services	-	-	-	70,159	-	-
Supplies	-	-	-	11,028	-	-
Other services and charges	3,750	-	807,336	65,554	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	155,654	-	-
Other disbursements	40	-	-	-	-	-
Total disbursements	3,790	-	807,336	302,395	-	-
Excess (deficiency) of receipts over disbursements	3,170	-	(454,366)	(72,054)	29,411	28,753
Cash and investments - ending	\$ 11,618	\$ 8,142	\$ 457,266	\$ 912,178	\$ 439,528	\$ 59,837

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Community Drug Free Fund	Local Plan & Right to Know	Extradition	Firearms Training Fund	J Lawless Drain Reconstruction	Health Dept
Cash and investments - beginning	\$ 38,869	\$ 3,580	\$ 8,469	\$ 28,621	\$ -	\$ 345,158
Receipts:						
Taxes	-	-	-	-	-	81,026
Licenses and permits	-	-	-	-	-	14,945
Intergovernmental receipts	-	-	-	12,120	-	6,343
Charges for services	28,366	-	-	12,136	-	203,552
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	1,621	21,695
Total receipts	28,366	-	-	24,256	1,621	327,561
Disbursements:						
Personal services	-	-	-	-	-	201,926
Supplies	-	-	-	-	-	89,934
Other services and charges	23,674	-	-	-	-	9,610
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	28,660	1,621	459
Total disbursements	23,674	-	-	28,660	1,621	301,929
Excess (deficiency) of receipts over disbursements	4,692	-	-	(4,404)	-	25,632
Cash and investments - ending	\$ 43,561	\$ 3,580	\$ 8,469	\$ 24,217	\$ -	\$ 370,790

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Co Ident Security Protection	Local Health Maint Grant	Local Road & Streets	MVH Restricted	Misdemeanant Fund	Highway Dept
Cash and investments - beginning	\$ 20,134	\$ 151,455	\$ 596,118	\$ 278,685	\$ 35,208	\$ 909,111
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	33,139	366,922	942,010	18,146	1,138,292
Charges for services	4,744	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	52,301	-	-	3,139
Total receipts	4,744	33,139	419,223	942,010	18,146	1,141,431
Disbursements:						
Personal services	-	29,292	-	175,077	-	958,241
Supplies	-	-	721,086	300,000	-	291,885
Other services and charges	1,397	-	44,834	417,901	6,439	203,030
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	24,000	73,174	-	-	70,510
Other disbursements	-	-	-	-	-	-
Total disbursements	1,397	53,292	839,094	892,978	6,439	1,523,666
Excess (deficiency) of receipts over disbursements	3,347	(20,153)	(419,871)	49,032	11,707	(382,235)
Cash and investments - ending	\$ 23,481	\$ 131,302	\$ 176,247	\$ 327,717	\$ 46,915	\$ 526,876

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Parks Non-Reverting Capital	Transfer Fee Plat Books	Rainy Day Fund	Recorder Perpetuation	County Sex Offender Fees	Public Defenders Fund
Cash and investments - beginning	\$ 30,000	\$ 43,794	\$ 1,535,030	\$ 161,325	\$ 12,310	\$ 62,934
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	14,810	-	62,384	1,899	2,266
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	14,810	-	62,384	1,899	2,266
Disbursements:						
Personal services	-	-	-	3,846	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	6,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	37,714	-	-
Total disbursements	-	6,000	-	41,560	-	-
Excess (deficiency) of receipts over disbursements	-	8,810	-	20,824	1,899	2,266
Cash and investments - ending	\$ 30,000	\$ 52,604	\$ 1,535,030	\$ 182,149	\$ 14,209	\$ 65,200

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Excess Tax (Surplus)	Corners Perpetuation	Tax Sale	Tax Sale Surplus	Commissioners Deed Sale	GAL/CASA
Cash and investments - beginning	\$ 44,167	\$ 60,898	\$ 381	\$ 239,948	\$ -	\$ 44,392
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	17,034
Charges for services	-	23,720	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	39,622	-	95,539	130,116	31,745	-
Total receipts	39,622	23,720	95,539	130,116	31,745	17,034
Disbursements:						
Personal services	-	1,119	-	-	-	-
Supplies	-	-	-	-	-	3,177
Other services and charges	-	10,941	-	-	-	6,880
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,376
Other disbursements	30,350	-	89,683	118,228	25,393	-
Total disbursements	30,350	12,060	89,683	118,228	25,393	12,433
Excess (deficiency) of receipts over disbursements	9,272	11,660	5,856	11,888	6,352	4,601
Cash and investments - ending	\$ 53,439	\$ 72,558	\$ 6,237	\$ 251,836	\$ 6,352	\$ 48,993

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Election & Registration	Auditors Ineligible Deductions	Elected Officials Training	Fayette County Parks	Statewide 911	Reassessment
Cash and investments - beginning	\$ 998	\$ 26,134	\$ 16,885	\$ 14,450	\$ 420,103	\$ 146,331
Receipts:						
Taxes	-	-	-	-	-	101,588
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	7,952
Charges for services	-	-	4,744	-	332,442	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	4,690	-	-	-	282
Total receipts	-	4,690	4,744	-	332,442	109,822
Disbursements:						
Personal services	-	-	-	-	311,175	9,516
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	16,030	157,782
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	91	2,443	-	-	-
Total disbursements	-	91	2,443	-	327,205	167,298
Excess (deficiency) of receipts over disbursements	-	4,599	2,301	-	5,237	(57,476)
Cash and investments - ending	\$ 998	\$ 30,733	\$ 19,186	\$ 14,450	\$ 425,340	\$ 88,855

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Adult Administration Fee	Cemetery	User Fees Fund	General Drain Improvement	Big Flatrock River Drain	Sheriff Sale Administration
Cash and investments - beginning	\$ 26,147	\$ 15,541	\$ 25,460	\$ 9,134	\$ -	\$ 449
Receipts:						
Taxes	-	15,676	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,231	-	-	-	-
Charges for services	20,404	-	3,978	-	-	3,200
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	1,068	-
Total receipts	20,404	16,907	3,978	-	1,068	3,200
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	19,323	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	2,554	-	-	-	-
Other disbursements	-	-	3,296	-	1,068	3,200
Total disbursements	-	21,877	3,296	-	1,068	3,200
Excess (deficiency) of receipts over disbursements	20,404	(4,970)	682	-	-	-
Cash and investments - ending	\$ 46,551	\$ 10,571	\$ 26,142	\$ 9,134	\$ -	\$ 449

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Cemetery Donations	Courthouse Lease-Debt Svc	Self-Insurance	Payroll-Fay Co Life Insurance	Payroll-Health Insurance	Payroll-Voluntary Wage Assign
Cash and investments - beginning	\$ 178	\$ 227,444	\$ 1,093,963	\$ 901	\$ 27,460	\$ -
Receipts:						
Taxes	-	370,770	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	23,808	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	200	-	1,722,762	12,179	326,675	938
Total receipts	200	394,578	1,722,762	12,179	326,675	938
Disbursements:						
Personal services	-	-	1,147,010	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	482,000	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	1,799	12,078	341,190	938
Total disbursements	-	482,000	1,148,809	12,078	341,190	938
Excess (deficiency) of receipts over disbursements	200	(87,422)	573,953	101	(14,515)	-
Cash and investments - ending	\$ 378	\$ 140,022	\$ 1,667,916	\$ 1,002	\$ 12,945	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Payroll-Christmas Club	Payroll-Deferred Compensation	Payroll-Federal Withholding	Payroll-Medicare Tax	Payroll-Local Option	Payroll-PERF
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 5,003	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	90	1,580	428,181	81,070	136,949	141,674
Total receipts	90	1,580	428,181	81,070	136,949	141,674
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	90	1,580	428,181	81,070	136,949	141,674
Total disbursements	90	1,580	428,181	81,070	136,949	141,674
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 5,003	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Payroll-Sheriff Retirement	Payroll-State Withholding	Payroll-Union Dues	Payroll-Garnishment	Sheriff Pension Holding	Settlement
Cash and investments - beginning	\$ -	\$ 6,540	\$ 48	\$ -	\$ 1,840	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	17,665	181,639	9,030	14,107	-	24,793,421
Total receipts	17,665	181,639	9,030	14,107	-	24,793,421
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	17,665	181,639	8,417	14,107	-	24,793,421
Total disbursements	17,665	181,639	8,417	14,107	-	24,793,421
Excess (deficiency) of receipts over disbursements	-	-	613	-	-	-
Cash and investments - ending	\$ -	\$ 6,540	\$ 661	\$ -	\$ 1,840	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Wheel/Surtax	Commercial Vehicle Excise	Financial Institution Tax	LIT - Property Tax Relief	Fines & Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ 1,123	\$ -	\$ -	\$ 484,617	\$ -	\$ 196
Receipts:						
Taxes	-	-	-	4,619,952	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	39,175	92,484	-	-	-
Charges for services	-	-	-	-	-	2,857
Fines and forfeits	-	-	-	-	250	-
Other receipts	2,644	39,162	70,534	-	-	-
Total receipts	2,644	78,337	163,018	4,619,952	250	2,857
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	78,337	163,018	4,916,422	250	2,900
Total disbursements	-	78,337	163,018	4,916,422	250	2,900
Excess (deficiency) of receipts over disbursements	2,644	-	-	(296,470)	-	(43)
Cash and investments - ending	\$ 3,767	\$ -	\$ -	\$ 188,147	\$ -	\$ 153

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Special Death Fund	Disclosure Fees	Coroners Education Fund	St Share Probation Transfers	Recorder Mortgage Fees	State Sex Offender Fees
Cash and investments - beginning	\$ 155	\$ 530	\$ 288	\$ -	\$ 1	\$ 6
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,965	6,920	3,848	265	2,525	211
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	10	-	-	-	-
Total receipts	1,965	6,930	3,848	265	2,525	211
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,025	6,970	3,857	140	2,395	196
Total disbursements	2,025	6,970	3,857	140	2,395	196
Excess (deficiency) of receipts over disbursements	(60)	(40)	(9)	125	130	15
Cash and investments - ending	\$ 95	\$ 490	\$ 279	\$ 125	\$ 131	\$ 21

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Child Restraint Fee	Inheritance Tax	Education Plate Fee Dist	Riverboat Tax Revenue	Innkeepers Tax	LIT - Certified Shares
Cash and investments - beginning	\$ -	\$ 4,711	\$ 19	\$ -	\$ 7,407	\$ -
Receipts:						
Taxes	-	-	1,246	-	26,763	4,123,991
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	131,744	-	-
Charges for services	125	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	244	-	-	-
Total receipts	125	-	1,490	131,744	26,763	4,123,991
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	100	-	263	131,744	27,678	4,123,505
Total disbursements	100	-	263	131,744	27,678	4,123,505
Excess (deficiency) of receipts over disbursements	25	-	1,227	-	(915)	486
Cash and investments - ending	\$ 25	\$ 4,711	\$ 1,246	\$ -	\$ 6,492	\$ 486

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	IV-D Private Collection	Title IV-D Incentive Fund	Pros Atty Incentive IV-D	Clerk's Incentive IV-D	Louise Lewis Drain	Fries-Stewart Drain
Cash and investments - beginning	\$ 9,113	\$ 142,121	\$ 15,320	\$ 46,535	\$ 4,397	\$ 1,691
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	11,400	17,148	11,400	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	669	-	-	4,048	483	922
Total receipts	669	11,400	17,148	15,448	483	922
Disbursements:						
Personal services	-	-	10,476	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	747	4,200	11,699	10,391	-	-
Total disbursements	747	4,200	22,175	10,391	-	-
Excess (deficiency) of receipts over disbursements	(78)	7,200	(5,027)	5,057	483	922
Cash and investments - ending	\$ 9,035	\$ 149,321	\$ 10,293	\$ 51,592	\$ 4,880	\$ 2,613

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	H.H. Elliott Rush	HC & ME Culbertson Drain	James T Fisher Drain	Samuel Kirkpatrick Drain	Springer Drain	Town of Orange Drain
Cash and investments - beginning	\$ -	\$ 8,476	\$ 8,351	\$ -	\$ 4,480	\$ 4,516
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	202	451	2,840	106	468	-
Total receipts	202	451	2,840	106	468	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	202	-	-	106	860	-
Total disbursements	202	-	-	106	860	-
Excess (deficiency) of receipts over disbursements	-	451	2,840	-	(392)	-
Cash and investments - ending	\$ -	\$ 8,927	\$ 11,191	\$ -	\$ 4,088	\$ 4,516

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	George Seeley North Drain	Animal Shelter Donation	CASA Donations	Emergency Management Donation	Payroll-Social Security	Homestead Credit Rebate
Cash and investments - beginning	\$ -	\$ 71,902	\$ 100	\$ 17	\$ -	\$ 14,248
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	685	23,576	-	-	346,642	-
Total receipts	685	23,576	-	-	346,642	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	15,401	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	5,600	-	-	-	-
Other disbursements	685	-	-	-	346,642	-
Total disbursements	685	21,001	-	-	346,642	-
Excess (deficiency) of receipts over disbursements	-	2,575	-	-	-	-
Cash and investments - ending	\$ -	\$ 74,477	\$ 100	\$ 17	\$ -	\$ 14,248

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	COVID Vac Children 93,268	COVID Vaccine Children 93,268	Probation DOC Grant	Probation DOC Grant 2	Jail Treatment	Jail Treatment 2
Cash and investments - beginning	\$ (25,593)	\$ -	\$ 120,058	\$ -	\$ 57,065	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	47,876	-	-	175,935	-	184,991
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	47,876	-	-	175,935	-	184,991
Disbursements:						
Personal services	6,700	7,677	557	121,960	8,449	139,138
Supplies	3,104	-	-	1,665	415	403
Other services and charges	-	-	-	1,486	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	71,952	-	22,070	-
Total disbursements	9,804	7,677	72,509	125,111	30,934	139,541
Excess (deficiency) of receipts over disbursements	38,072	(7,677)	(72,509)	50,824	(30,934)	45,450
Cash and investments - ending	\$ 12,479	\$ (7,677)	\$ 47,549	\$ 50,824	\$ 26,131	\$ 45,450

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	DOC Prosecutors Diversion 2	Emergency Telephone Fund	Community Correction Grant	Community Correction Grant 2	Treasurer's Change Fund	Clerk ISETS
Cash and investments - beginning	\$ -	\$ 24	\$ 4,057	\$ -	\$ 750	\$ 3,851
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	44,753	-	-	587,158	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	301,005
Total receipts	44,753	-	-	587,158	-	301,005
Disbursements:						
Personal services	41,014	-	-	533,228	-	-
Supplies	-	-	3,583	19,224	-	-
Other services and charges	-	-	-	34,636	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	474	-	-	304,137
Total disbursements	41,014	-	4,057	587,088	-	304,137
Excess (deficiency) of receipts over disbursements	3,739	-	(4,057)	70	-	(3,132)
Cash and investments - ending	\$ 3,739	\$ 24	\$ -	\$ 70	\$ 750	\$ 719

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	DOC Prosecutor's Diversion	LIT-Correction/Rehabilitation	Opioid Restricted Fund	Opioid Unrestricted Fund	George Seeley South Drain
Cash and investments - beginning	\$ 4,358	\$ 506,579	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	824,701	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	727	110,688	26,878	759
Total receipts	-	825,428	110,688	26,878	759
Disbursements:					
Personal services	1,641	-	-	-	-
Supplies	-	365,140	-	-	-
Other services and charges	-	227,403	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,998	-	-	-	759
Total disbursements	3,639	592,543	-	-	759
Excess (deficiency) of receipts over disbursements	(3,639)	232,885	110,688	26,878	-
Cash and investments - ending	\$ 719	\$ 739,464	\$ 110,688	\$ 26,878	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sam Lamberson Drain	RICO Forfeiture	Veteran's Donations	Jail Treatment Donations	Southern By-Pass	Welfare Trust
Cash and investments - beginning	\$ -	\$ 4,153	\$ 200	\$ 780	\$ 7,362	\$ 6
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	250	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,704	1,273	-	-	-	-
Total receipts	1,704	1,273	-	250	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,088	1,435	-	-	-	-
Total disbursements	1,088	1,435	-	-	-	-
Excess (deficiency) of receipts over disbursements	616	(162)	-	250	-	-
Cash and investments - ending	\$ 616	\$ 3,991	\$ 200	\$ 1,030	\$ 7,362	\$ 6

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Land Acquisitions	Courthouse Operating Fund	Police Pension Trust Share	Felony Fund	Sheriff Leo Fund	Advocate User Fees
Cash and investments - beginning	\$ 217,157	\$ 1,086,710	\$ 11,487	\$ 501	\$ 2,903	\$ 1,385
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	796,110	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	15	-	-	-	-
Total receipts	-	796,125	-	-	-	-
Disbursements:						
Personal services	-	117,178	-	-	-	-
Supplies	-	20,197	-	-	-	-
Other services and charges	-	360,760	-	-	-	-
Debt service - principal and interest	-	119,000	-	-	-	-
Capital outlay	-	8,213	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	625,348	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	170,777	-	-	-	-
Cash and investments - ending	\$ 217,157	\$ 1,257,487	\$ 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, 2022

	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	\$ 7,121	\$ 21,283	\$ 18,315	\$ 52,000	\$ 40,493
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	249	-	120,000	-	34,296
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	52	-	-
Total receipts	-	249	-	120,052	-	34,296
Disbursements:						
Personal services	-	-	-	55,306	-	-
Supplies	-	-	-	1,379	-	-
Other services and charges	-	-	-	13,164	-	25,284
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,974
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	69,849	-	27,258
Excess (deficiency) of receipts over disbursements	-	249	-	50,203	-	7,038
Cash and investments - ending	\$ 2,329	\$ 7,370	\$ 21,283	\$ 68,518	\$ 52,000	\$ 47,531

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Deferral Fees	Adult Prob Superior	Juv Prob Circuit Court	Adult Prob Circuit Court	Payroll-Accidental Insurance	Payroll-Critical Insurance
Cash and investments - beginning	\$ 52	\$ 74,747	\$ 3,595	\$ 49,527	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,546	61,401	95	9,319	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	225	-	-	2,382	4,858
Total receipts	2,546	61,626	95	9,319	2,382	4,858
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	5,293	-	-	-	-
Other services and charges	1,502	46,991	1,593	22,412	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	964	-	-	-	-
Other disbursements	-	854	-	-	857	1,324
Total disbursements	1,502	54,102	1,593	22,412	857	1,324
Excess (deficiency) of receipts over disbursements	1,044	7,524	(1,498)	(13,093)	1,525	3,534
Cash and investments - ending	\$ 1,096	\$ 82,271	\$ 2,097	\$ 36,434	\$ 1,525	\$ 3,534

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Cumulative Capital Dev City	LOIT 2016 Special Distribution	Bioterrorism Prep 93.074	STOP Grant 16.588	Public Trans Grant 20.509/526	Victim's Assistance 16.575
Cash and investments - beginning	\$ 786	\$ 19,266	\$ 3,970	\$ (3,083)	\$ -	\$ 18,896
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	16,999	413,613	42,426
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	16,999	413,613	42,426
Disbursements:						
Personal services	-	-	-	16,934	-	41,281
Supplies	-	-	-	-	-	3,100
Other services and charges	-	-	-	-	411,761	41
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,996	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	16,934	414,757	44,422
Excess (deficiency) of receipts over disbursements	-	-	-	65	(1,144)	(1,996)
Cash and investments - ending	\$ 786	\$ 19,266	\$ 3,970	\$ (3,018)	\$ (1,144)	\$ 16,900

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	State Homeland Security 97.067	Emer Mgt Perf Grt 97.042	93.558 TANF Comm Corrections	Bioterrorism Prep 93.069	IN Statewide 911 CFDA#20.615	COPS Grant
Cash and investments - beginning	\$ (26,956)	\$ 36,050	\$ 34,715	\$ (10,844)	\$ (15,222)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	18,000	-	32,415	-	-
Charges for services	-	50	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	18,050	-	32,415	-	-
Disbursements:						
Personal services	-	-	5,997	20,492	-	6,554
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	990	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	36,050	-	-	-	-
Total disbursements	-	36,050	5,997	21,482	-	6,554
Excess (deficiency) of receipts over disbursements	-	(18,000)	(5,997)	10,933	-	(6,554)
Cash and investments - ending	\$ (26,956)	\$ 18,050	\$ 28,718	\$ 89	\$ (15,222)	\$ (6,554)

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Foster Care-Title IV-E 93.658	COVID-19 Testing Grant 93.323	Coronavirus Emerg Supp 16.034	COVID Vac. Grant 93.268 & 93.3	COVID School Liaison 93.354	LHD IMMUNE Grant 93.268
Cash and investments - beginning	\$ -	\$ (5,212)	\$ (12,217)	\$ (2,769)	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	150,000	14,593	20,160	110,000	-
Charges for services	1,801	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	1,801	150,000	14,593	20,160	110,000	-
Disbursements:						
Personal services	-	14,167	-	1	31,741	18,202
Supplies	-	4,662	-	(1)	1,267	-
Other services and charges	-	16,520	-	-	149	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	2,000	-	-	801	-
Other disbursements	-	1,674	-	-	-	-
Total disbursements	-	39,023	-	-	33,958	18,202
Excess (deficiency) of receipts over disbursements	1,801	110,977	14,593	20,160	76,042	(18,202)
Cash and investments - ending	\$ 1,801	\$ 105,765	\$ 2,376	\$ 17,391	\$ 76,042	\$ (18,202)

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	ARP Corona Local Fiscal 21.019	Emerg.Response Annual Survey	Mitigation Grant CFDA#97.047	Drug/SHOCAP	EARN Indiana	Bullet Proof Vests 16.607
Cash and investments - beginning	\$ 2,243,647	\$ -	\$ -	\$ 3,824	\$ 248	\$ 868
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,243,647	1,000	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,290	-	-	-	-	-
Total receipts	2,247,937	1,000	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	213,955	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	18,000	-	-	-
Total disbursements	213,955	-	18,000	-	-	-
Excess (deficiency) of receipts over disbursements	2,033,982	1,000	(18,000)	-	-	-
Cash and investments - ending	\$ 4,277,629	\$ 1,000	\$ (18,000)	\$ 3,824	\$ 248	\$ 868

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Build Ind Orange Water	Neighborhood Watch	Dental Health Grant	Holdover Supervisor	EMA-EMPQ Grant	Child Care Grant
Cash and investments - beginning	\$ 37,922	\$ 101	\$ 93	\$ 200	\$ 57	\$ 421
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ 37,922	\$ 101	\$ 93	\$ 200	\$ 57	\$ 421

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Prob Drug Coalition Grant	Tobacco Settlement Trust	Project Income	Health Vital Records	Bldg Foundation Grant	Toxic Waste Education
Cash and investments - beginning	\$ 600	\$ 94,296	\$ 1,026,404	\$ 3,123	\$ 59	\$ 175
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	17,172	-	-	-	-
Charges for services	-	-	505,526	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	17,172	505,526	-	-	-
Disbursements:						
Personal services	-	-	319,152	-	-	-
Supplies	-	3,364	2,272	-	-	-
Other services and charges	-	3,892	134,723	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	7,900	5,817	-	-	-
Other disbursements	-	-	158	-	-	-
Total disbursements	-	15,156	462,122	-	-	-
Excess (deficiency) of receipts over disbursements	-	2,016	43,404	-	-	-
Cash and investments - ending	\$ 600	\$ 96,312	\$ 1,069,808	\$ 3,123	\$ 59	\$ 175

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Wrk Rels/Recreation/Com	Probation Juvenile Drug Grant	Circuit Court Improvmt Grant	IN Veteran's Affairs Grant	Community Crossing Grant	Court Recidivism Reduction
Cash and investments - beginning	\$ 84,918	\$ 115	\$ 6	\$ 500	\$ 174,926	\$ 20,645
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	947,120	-
Charges for services	31,499	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	31,499	-	-	-	947,120	-
Disbursements:						
Personal services	-	-	-	-	-	1,069
Supplies	16,303	-	-	-	-	505
Other services and charges	265	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	240	-	-	-	-	-
Other disbursements	-	-	-	-	1,003,129	15,120
Total disbursements	16,808	-	-	-	1,003,129	16,694
Excess (deficiency) of receipts over disbursements	14,691	-	-	-	(56,009)	(16,694)
Cash and investments - ending	\$ 99,609	\$ 115	\$ 6	\$ 500	\$ 118,917	\$ 3,951

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Drug Court- Project Income	Drug Court Supply Grant	Drug Court United Way	Drug Co Whitewater Valley REMC	Drug Court Drug Coal Grant	911 FCF Grant
Cash and investments - beginning	\$ 39,052	\$ 11	\$ 610	\$ 1,000	\$ 1,415	\$ 547
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	2,500	-	-	-	-
Charges for services	23,258	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	3,211	-
Total receipts	23,258	2,500	-	-	3,211	-
Disbursements:						
Personal services	4,999	-	-	-	-	-
Supplies	-	2,511	159	-	3,211	-
Other services and charges	2,353	-	-	-	250	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	7,352	2,511	159	-	3,461	-
Excess (deficiency) of receipts over disbursements	15,906	(11)	(159)	-	(250)	-
Cash and investments - ending	\$ 54,958	\$ -	\$ 451	\$ 1,000	\$ 1,165	\$ 547

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	General Mills Grant #459805	In Shape Juvenile Training	Proactive Grant CASA Equipment	Court Recidivism Reduction Alt	VASIA Grant
Cash and investments - beginning	\$ 498	\$ 1,961	\$ 1,150	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,420	-	-	125,025	75,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	1,420	-	-	125,025	75,000
Disbursements:					
Personal services	-	-	-	87,170	-
Supplies	-	-	-	1,476	-
Other services and charges	-	137	-	28,882	75,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	1,041	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	137	1,041	117,528	75,000
Excess (deficiency) of receipts over disbursements	1,420	(137)	(1,041)	7,497	-
Cash and investments - ending	\$ 1,918	\$ 1,824	\$ 109	\$ 7,497	\$ -

FAYETTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CASA Capacity Fund	Cemetery Grant	Ind. Superior Court Scholarship	Problem Solving Court Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 24,083,037
Receipts:					
Taxes	-	-	-	-	19,869,375
Licenses and permits	-	-	-	-	102,723
Intergovernmental receipts	5,652	7,095	-	7,988	9,640,470
Charges for services	-	-	-	-	2,498,215
Fines and forfeits	-	-	-	-	70,897
Other receipts	-	-	-	-	33,047,619
Total receipts	5,652	7,095	-	7,988	65,229,299
Disbursements:					
Personal services	-	-	-	7,958	10,106,327
Supplies	2,621	-	-	-	1,944,352
Other services and charges	702	-	1,301	-	5,985,808
Debt service - principal and interest	-	-	-	-	601,000
Capital outlay	-	7,095	-	-	398,649
Other disbursements	-	-	-	-	43,125,124
Total disbursements	3,323	7,095	1,301	7,958	62,161,260
Excess (deficiency) of receipts over disbursements	2,329	-	(1,301)	30	3,068,039
Cash and investments - ending	\$ 2,329	\$ -	\$ (1,301)	\$ 30	\$ 27,151,076

OTHER INFORMATION

FAYETTE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 851,146</u>	<u>\$ 156,190</u>

FAYETTE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Fayette County, Indiana Building Corporation	Courthouse Renovation and Addition Series 2020	\$ 600,000	9/3/2020	1/15/2028
Total governmental activities		<u>600,000</u>		
Total of annual lease payments		<u>\$ 600,000</u>		

FAYETTE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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

	Ending Balance
Governmental activities:	
Land	\$ 657,903
Infrastructure	46,390,846
Buildings	2,337,800
Improvements other than buildings	56,059
Machinery, equipment, and vehicles	3,292,863
Books and other	<u>12,000</u>
Total governmental activities	<u>52,747,471</u>
Total capital assets	<u>\$ 52,747,471</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/>.