

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

ANNUAL FINANCIAL REPORT

2009

FRANKLIN COUNTY, INDIANA



FILED
09/30/2010

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Susan Jones	01-01-09 to 12-31-10
Treasurer	Rebecca Oglesby	01-01-09 to 12-31-12
Clerk	Marlene Flaspoler Linda D. Vaughan	01-01-09 to 12-31-09 01-01-10 to 12-31-10
Sheriff	Dale Maxie	01-01-09 to 12-31-10
Recorder	Pamela Beneker	01-01-09 to 12-31-12
President of the Board of County Commissioners	Eric Roberts	01-01-09 to 12-31-10
President of the County Council	Hollie Maxie	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF FRANKLIN COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Franklin County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As discussed in Note I, the financial statements referred to above do not include a number of component units of the County which should have been included to fairly present the financial position of the County.

In our opinion, except that the omission of the component units of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2009, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated September 14, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

The County has not presented Management's Discussion and Analysis, Schedules of Funding Progress, Schedules of Contributions from the Employer and Other Contributing Entities, or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

September 14, 2010



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

TO: THE OFFICIALS OF FRANKLIN COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Franklin County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 14, 2010. The opinions to the financial statements were qualified due to the omission of a component unit which results in incomplete presentation. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we considered to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in item 2009-1 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. Of the reportable condition described above, we consider item 2009-1 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2009-1.

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

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

STATE BOARD OF ACCOUNTS

September 14, 2010

FRANKLIN COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2009

<u>Functions/Programs</u>	<u>Disbursements</u>	Program Receipts			<u>Totals</u>
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Disbursement) Receipt and Changes in Net Assets Primary Government
Primary government:					
Governmental activities:					
General government	\$ 5,332,011	\$ 1,049,661	\$ -	\$ -	\$ (4,282,350)
Public safety	2,507,851	378,589	-	20,402	(2,108,860)
Highways and streets	3,615,006	110,684	3,700	-	(3,500,622)
Sanitation	324,853	102,992	-	-	(221,861)
Health and welfare	391,238	18,368	-	-	(372,870)
Economic development	1,271,087	25	-	-	(1,271,062)
Culture and recreation	195,703	57,039	-	-	(138,664)
Principal and interest on indebtedness	453,596	-	-	-	(453,596)
Total primary government	\$ 14,091,345	\$ 1,717,358	\$ 3,700	\$ 20,402	(12,349,885)
General receipts:					
Property taxes					3,430,880
Income taxes					2,600,459
Intergovernmental					5,187,705
Other local sources					4,415,834
Grants and contributions not restricted to specific programs					15,446
Investment earnings					209,970
Total general receipts					15,860,294
Change in net assets					3,510,409
Net assets - beginning					9,545,245
Net assets - ending					\$ 13,055,654
 <u>Assets</u>					
Cash and investments					\$ 7,711,609
Restricted assets:					
Cash and investments					5,344,045
Total assets					\$ 13,055,654
 <u>Net Assets</u>					
Restricted for:					
General government					\$ 1,941,512
Public safety					176,244
Highways and streets					1,276,458
Health and welfare					35,489
Culture and recreation					11,405
Debt service					470,266
Capital outlay					1,432,671
Unrestricted					7,711,609
Total net assets					\$ 13,055,654

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

FRANKLIN COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2009

	General	Rainy Day	Rex Road Repairs	Other Governmental Funds	Totals
Receipts:					
Taxes	\$ 4,017,918	\$ 182,948	\$ -	\$ 1,830,473	\$ 6,031,339
Licenses and permits	43,783	-	-	-	43,783
Intergovernmental	587,710	-	-	3,389,427	3,977,137
Charges for services	365,002	-	-	1,352,356	1,717,358
Fines and forfeits	99,632	-	-	40,802	140,434
Interfund loans	25,000	60,000	-	527,000	612,000
Other	244,421	-	3,776,466	103,972	4,124,859
	<u>5,383,466</u>	<u>242,948</u>	<u>3,776,466</u>	<u>7,244,030</u>	<u>16,646,910</u>
Total receipts					
Disbursements:					
General government	3,449,569	29,829	-	1,534,461	5,013,859
Public safety	1,895,921	-	-	527,271	2,423,192
Highways and streets	-	-	623,038	2,859,909	3,482,947
Sanitation	131,567	-	-	185,686	317,253
Health and welfare	39,183	-	-	345,660	384,843
Economic development	-	-	-	36,384	36,384
Culture and recreation	-	-	-	156,418	156,418
Interfund loans	25,000	60,000	-	527,000	612,000
Debt service:					
Principal	-	-	-	297,314	297,314
Interest	-	-	-	156,282	156,282
Capital outlay:					
General government	29,698	-	-	450,836	480,534
Public safety	32,069	-	-	52,590	84,659
Highways and streets	-	-	-	132,059	132,059
Sanitation	5,600	-	-	2,000	7,600
Health and welfare	-	-	-	6,395	6,395
Economic development	-	-	-	33	33
Culture and recreation	-	-	-	39,285	39,285
	<u>5,608,607</u>	<u>89,829</u>	<u>623,038</u>	<u>7,309,583</u>	<u>13,631,057</u>
Total disbursements					
Excess (deficiency) of receipts over disbursements	<u>(225,141)</u>	<u>153,119</u>	<u>3,153,428</u>	<u>(65,553)</u>	<u>3,015,853</u>
Other financing sources (uses):					
Transfers in	2,387	510,437	-	512,124	1,024,948
Transfers out	-	-	-	(1,024,948)	(1,024,948)
Other receipts	215,089	53,798	-	63,287	332,174
	<u>217,476</u>	<u>564,235</u>	<u>-</u>	<u>(449,537)</u>	<u>332,174</u>
Total other financing sources (uses)					

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

FRANKLIN COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2009
(Continued)

	General	Rainy Day	Rex Road Repairs	Other Governmental Funds	Totals
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,665)	717,354	3,153,428	(515,090)	3,348,027
Cash and investment fund balance - beginning	1,467,255	453,861	-	6,604,656	8,525,772
Cash and investment fund balance - ending	\$ 1,459,590	\$ 1,171,215	\$ 3,153,428	\$ 6,089,566	11,873,799
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because: Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.					1,181,855
Net assets of governmental activities					\$ 13,055,654
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ 1,459,590	\$ 1,171,215	\$ 3,153,428	\$ 1,927,375	\$ 7,711,608
Restricted assets:					
Cash and investments	-	-	-	4,162,191	4,162,191
Total cash and investment assets - ending	\$ 1,459,590	\$ 1,171,215	\$ 3,153,428	\$ 6,089,566	\$ 11,873,799
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ 759,658	\$ 759,658
Public safety	-	-	-	176,244	176,244
Highways and streets	-	-	-	1,276,458	1,276,458
Health and welfare	-	-	-	35,489	35,489
Culture and recreation	-	-	-	11,405	11,405
Debt service	-	-	-	470,266	470,266
Capital outlay	-	-	-	1,432,671	1,432,671
Unrestricted	1,459,590	1,171,215	3,153,428	1,927,375	7,711,608
Total cash and investment fund balance - ending	\$ 1,459,590	\$ 1,171,215	\$ 3,153,428	\$ 6,089,566	\$ 11,873,799

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

FRANKLIN COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
PROPRIETARY FUNDS
As of and for the Year Ended December 31, 2009

	<u>Internal Service Funds</u>
Operating receipts:	
Charges for services	\$ 1,045,814
Operating disbursements:	
Insurance claims and expense	<u>883,431</u>
Excess of operating receipts over operating disbursements	<u>162,383</u>
Cash and investment fund balance - beginning	<u>1,019,472</u>
Cash and investment fund balance - ending	<u><u>\$ 1,181,855</u></u>
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	<u><u>\$ 1,181,855</u></u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	<u><u>\$ 1,181,855</u></u>

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

FRANKLIN COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2009

	Pension Trust Funds	Agency Funds
Additions:		
Contributions:		
Employer	\$ 84,741	
Plan members	<u>14,864</u>	
Total contributions	<u>99,605</u>	
Investment earnings:		
Interest	14,541	
Dividends	<u>35,890</u>	
Total investment earnings	50,431	
Less investment disbursements	<u>(208,043)</u>	
Net investment earnings	<u>(157,612)</u>	
Total additions	<u>(58,007)</u>	
Deductions:		
Benefits	17,531	
Administrative and general	<u>18,428</u>	
Total deductions	<u>35,959</u>	
Excess (deficiency) of total additions over total deductions	(93,966)	
Cash and investment fund balance - beginning	<u>1,241,506</u>	
Cash and investment fund balance - ending	<u>\$ 1,147,540</u>	<u>\$ 1,640,649</u>

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

FRANKLIN COUNTY
NOTES TO FINANCIAL STATEMENTS

I. 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 the following services: public safety (police), highways and streets, sanitation, health, welfare and social services, economic development, culture and recreation, public improvements, planning and zoning, and general administrative services.

The County's financial reporting entity is composed of the following:

Primary Government:	Franklin County
Discretely Presented Component Unit:	Franklin County Convention, Recreation, and Tourism Commission

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

The Franklin County Convention, Recreation, and Tourism Commission have been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

Related Organizations

The County's officials are also responsible for appointing the voting majority of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The County appoints the voting majority of the numerous organizations.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

FRANKLIN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The County reports the following major governmental funds:

The General Fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Rainy Day Fund is used to account for funds in accordance with IC 36-1-8-5.1 and a locally adopted resolution.

The Rex Road Repairs Fund accounts for the monies received from the installer of a county-wide natural gas line to be used for the repair, replacement or patching of roads damaged during the installation.

Additionally, the County reports the following fund types:

The internal service fund consists of the activities of the self-insurance fund which charges a premium to each fund that has a payroll budget, based on the actual number of full-time employees enrolled in the health insurance program.

The pension trust funds account for the activity of the County Police Retirement Plan and the County Police Benefit Plan, which accumulate resources for pension benefit payments.

Agency funds account for assets held by the City as an agent for federal and state revenue agencies and serve as control of accounts for cash transactions during the time they are a liability to the County.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment 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. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

FRANKLIN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

2. Cash and Investments

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

3. Property Taxes

Normally, property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. Taxable property is assessed at 100% 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 may become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County on or prior to December 31 of the year collected.

4. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

5. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as a liability in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

6. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

FRANKLIN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

E. Receipts and Disbursements

Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

F. Internal and Interfund Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.
4. Interfund loans – Flow of assets from one fund to another where repayment is expected is reported as interfund loans.

Government-Wide Financial Statements

Interfund activity, if any, is eliminated or reclassified in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund loans and services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

FRANKLIN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

II. Stewardship, Compliance and Accountability

Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. Prior to November 1, the governing board, through the passage of a resolution/ ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. IC 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The County does not have a deposit policy for custodial credit risk. At December 31, 2009, the County had deposit balances in the amount of \$14,289,259.

The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

As of December 31, 2009, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

FRANKLIN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Type	Sheriff's Retirement and Benefit Pension Plans
Corporate bonds	\$ 122,588
Corporate stock	<u>711,062</u>
Total	<u><u>\$ 833,650</u></u>

Statutory Authorization for Investments

IC 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the County's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

FRANKLIN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments.

The following investments held by the County and the Sheriff's Retirement and Benefit Pension Plans were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the government's name or not in the government's name:

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	2009 In the Government's Name
Corporate bonds	\$ 122,588
Corporate stock	711,062
Total	<u>\$ 833,650</u>

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years. The County does not have a formal investment policy for interest rate risk for investments.

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The securities held by the County do not have credit ratings. The County does not have a formal investment policy for credit risk for investments.

The Sheriff's Merit Board has not adopted a policy for credit risk.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

FRANKLIN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk.

Foreign Currency Risk

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2009, were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>2009</u>
Other Governmental Funds	General	\$ 2,387
Other Governmental Funds	Rainy Day	510,437
Other Governmental Funds	Other Governmental Funds	<u>512,124</u>
Total		<u>\$ 1,024,948</u>

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

C. Restatements and Reclassifications

For the year ended December 31, 2008, certain changes have been made to the financial statement balances to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances by 2009 opinion unit.

<u>Opinion Units</u>	<u>Balance as Reported December 31, 2008</u>	<u>Fund Reclassification</u>	<u>Prior Period Adjustments</u>	<u>Balance as Restated January 1, 2009</u>
Other Governmental Funds	<u>\$ 6,400,836</u>	<u>\$ (196,770)</u>	<u>\$ (7,051)</u>	<u>\$ 6,604,657</u>
Proprietary Funds	<u>\$ 594,614</u>	<u>\$ -</u>	<u>\$ 424,858</u>	<u>\$ 1,019,472</u>
Agency Funds	<u>\$ 6,057,459</u>	<u>\$ 196,770</u>	<u>\$ 2,408</u>	<u>\$ 6,256,637</u>

Reclassifications represent funds that were reported in the prior year, but have been reclassified into another opinion unit for current year presentation. Prior period adjustments represent monies that were not reflected on the prior year audited financial statements.

FRANKLIN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

IV. Other Information

A. Risk Management

The County is 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, and dependents; and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; and natural disasters are covered by commercial insurance from independent third parties.

The County has chosen to establish a risk-financing fund for risks associated with Medical Benefits. The risk-financing fund is accounted for in the Health Insurance Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$40,000 per year. Amounts are paid into the fund by all insured funds and employees and are available to pay claims, claim reserves, and the administrative costs of the program. Monthly premiums are based on an analysis performed by the third party administrator. The analysis averages the annual per person cost based on the aggregate claim history. The transfers from all county funds to the Health Insurance Fund are reported as quasi-external transactions.

Settled claims from risks covered by commercial insurance have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

B. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

FRANKLIN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Funding Policy

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$209,064.

2. County Police Retirement Plan

Plan Description

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

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The contributions made by the County during the period were \$72,006.

3. County Police Benefit Plan

Plan Description

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

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The contributions made by the County during the period were \$12,735.

FRANKLIN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009

	Local Road and Street	Accident Report	Firearms Training	Health	Law Enforcement Continuing Education	Clerk's Record Perpetuation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 145,637	\$ -	\$ -
Intergovernmental	246,164	-	-	1,513	-	-
Charges for services	-	832	15,905	12,018	6,514	-
Fines and forfeits	-	-	-	-	-	8,925
Interfund loans	-	-	-	85,000	-	-
Other	4,023	-	-	-	-	-
Total receipts	250,187	832	15,905	244,168	6,514	8,925
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	994	7,172	-	11,105	-
Highways and streets	342,432	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	172,197	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	85,000	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	592
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	342,432	994	7,172	257,197	11,105	592
Excess (deficiency) of receipts over disbursements	(92,245)	(162)	8,733	(13,029)	(4,591)	8,333
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	54	2,161	-	-
Total other financing sources (uses)	-	-	54	2,161	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(92,245)	(162)	8,787	(10,868)	(4,591)	8,333
Cash and investment fund balance - beginning	592,063	3,221	3,098	46,357	16,231	13,057
Cash and investment fund balance - ending	\$ 499,818	\$ 3,059	\$ 11,885	\$ 35,489	\$ 11,640	\$ 21,390
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 11,640	\$ -
Restricted assets:						
Cash and investments	499,818	3,059	11,885	35,489	-	21,390
Total cash and investment assets - ending	\$ 499,818	\$ 3,059	\$ 11,885	\$ 35,489	\$ 11,640	\$ 21,390
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,390
Public safety	-	3,059	11,885	-	-	-
Highways and streets	499,818	-	-	-	-	-
Health and welfare	-	-	-	35,489	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	11,640	-
Total cash and investment fund balance - ending	\$ 499,818	\$ 3,059	\$ 11,885	\$ 35,489	\$ 11,640	\$ 21,390

FRANKLIN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Deferral Program	Election	Drug Free Community	Drainage Maintenance	Emergency Planning/Right to Know	Highway
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 59,550	\$ -	\$ -
Intergovernmental	1,100	-	-	-	-	1,620,336
Charges for services	8,740	11,361	51,379	-	3,307	110,684
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	219	-	-	-	-	14,466
Total receipts	10,059	11,361	51,379	59,550	3,307	1,745,486
Disbursements:						
General government	-	16,637	-	53,886	-	-
Public safety	219	-	29,760	-	3,159	-
Highways and streets	-	-	-	-	-	1,692,427
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	132,059
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	219	16,637	29,760	53,886	3,159	1,824,486
Excess (deficiency) of receipts over disbursements	9,840	(5,276)	21,619	5,664	148	(79,000)
Other financing sources (uses):						
Transfers in	1,869	-	-	-	-	-
Transfers out	(2,387)	-	-	-	-	-
Other receipts	-	-	-	-	-	8,278
Total other financing sources (uses)	(518)	-	-	-	-	8,278
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	9,322	(5,276)	21,619	5,664	148	(70,722)
Cash and investment fund balance - beginning	9,577	42,399	67,371	9,949	7,153	811,264
Cash and investment fund balance - ending	<u>\$ 18,899</u>	<u>\$ 37,123</u>	<u>\$ 88,990</u>	<u>\$ 15,613</u>	<u>\$ 7,301</u>	<u>\$ 740,542</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 18,899	\$ 37,123	\$ -	\$ 15,613	\$ 7,301	\$ -
Restricted assets:						
Cash and investments	-	-	88,990	-	-	740,542
Total cash and investment assets - ending	<u>\$ 18,899</u>	<u>\$ 37,123</u>	<u>\$ 88,990</u>	<u>\$ 15,613</u>	<u>\$ 7,301</u>	<u>\$ 740,542</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	88,990	-	-	-
Highways and streets	-	-	-	-	-	740,542
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	18,899	37,123	-	15,613	7,301	-
Total cash and investment fund balance - ending	<u>\$ 18,899</u>	<u>\$ 37,123</u>	<u>\$ 88,990</u>	<u>\$ 15,613</u>	<u>\$ 7,301</u>	<u>\$ 740,542</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Reassessment	Title IV-D Prosecuting Attorney	Supplemental Juvenile Probation	Supplemental Adult Probation	Recorder's Records Perpetuation	Jury Fee
Receipts:						
Taxes	\$ 108,157	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,124	-	-	-	-	-
Charges for services	-	-	9,032	119,773	27,813	3,540
Fines and forfeits	-	-	395	31,422	-	-
Interfund loans	-	-	-	-	-	-
Other	16,588	-	-	-	-	19
Total receipts	125,869	-	9,427	151,195	27,813	3,559
Disbursements:						
General government	162,406	-	-	-	28,104	-
Public safety	-	-	-	96,757	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	308	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	16,595	-	-	-	-	-
Public safety	-	-	-	42,071	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	179,001	308	-	138,828	28,104	-
Excess (deficiency) of receipts over disbursements	(53,132)	(308)	9,427	12,367	(291)	3,559
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	940	1,520	-
Total other financing sources (uses)	-	-	-	940	1,520	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(53,132)	(308)	9,427	13,307	1,229	3,559
Cash and investment fund balance - beginning	711,094	4,113	14,986	16,433	46,666	26,314
Cash and investment fund balance - ending	\$ 657,962	\$ 3,805	\$ 24,413	\$ 29,740	\$ 47,895	\$ 29,873
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ 3,805	\$ 24,413	\$ 29,740	\$ -	\$ 29,873
Restricted assets:						
Cash and investments	657,962	-	-	-	47,895	-
Total cash and investment assets - ending	\$ 657,962	\$ 3,805	\$ 24,413	\$ 29,740	\$ 47,895	\$ 29,873
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 657,962	\$ -	\$ -	\$ -	\$ 47,895	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	3,805	24,413	29,740	-	29,873
Total cash and investment fund balance - ending	\$ 657,962	\$ 3,805	\$ 24,413	\$ 29,740	\$ 47,895	\$ 29,873

FRANKLIN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Covered Bridge	Family and Children	Health Maintenance	Pretrial Diversion-User Fee	Solid Waste Planning	Plat Book Fees
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 171,020	\$ -
Intergovernmental	3,700	-	18,285	-	-	-
Charges for services	-	12,775	-	27,540	-	5,235
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	1,715	-	-	-
Total receipts	3,700	12,775	20,000	27,540	171,020	5,235
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	29,862	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	171,020	-
Health and welfare	-	43,483	17,129	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	10,122	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	43,483	17,129	39,984	171,020	-
Excess (deficiency) of receipts over disbursements	3,700	(30,708)	2,871	(12,444)	-	5,235
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	(437,101)	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	(437,101)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,700	(467,809)	2,871	(12,444)	-	5,235
Cash and investment fund balance - beginning	32,398	467,809	24,975	53,737	-	52,740
Cash and investment fund balance - ending	<u>\$ 36,098</u>	<u>\$ -</u>	<u>\$ 27,846</u>	<u>\$ 41,293</u>	<u>\$ -</u>	<u>\$ 57,975</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ 27,846	\$ -	\$ -	\$ 57,975
Restricted assets:						
Cash and investments	36,098	-	-	41,293	-	-
Total cash and investment assets - ending	<u>\$ 36,098</u>	<u>\$ -</u>	<u>\$ 27,846</u>	<u>\$ 41,293</u>	<u>\$ -</u>	<u>\$ 57,975</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	41,293	-	-
Highways and streets	36,098	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	27,846	-	-	57,975
Total cash and investment fund balance - ending	<u>\$ 36,098</u>	<u>\$ -</u>	<u>\$ 27,846</u>	<u>\$ 41,293</u>	<u>\$ -</u>	<u>\$ 57,975</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	County Misdemeanant	Title IV-D Clerk Incentive	Jail Commissary	Surveyor's Corner Perpetuation	Waste Management and Recycling	Inmate Medical
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	12,200	-
Charges for services	14,626	-	20,274	3,920	-	380
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	14,626	-	20,274	3,920	12,200	380
Disbursements:						
General government	-	-	-	2,290	-	-
Public safety	-	-	32,252	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	14,666	-
Health and welfare	-	4	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	1,452	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	2,000	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	4	32,252	3,742	16,666	-
Excess (deficiency) of receipts over disbursements	14,626	(4)	(11,978)	178	(4,466)	380
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	14,626	(4)	(11,978)	178	(4,466)	380
Cash and investment fund balance - beginning	56,077	9	20,407	32,233	17,548	6,258
Cash and investment fund balance - ending	<u>\$ 70,703</u>	<u>\$ 5</u>	<u>\$ 8,429</u>	<u>\$ 32,411</u>	<u>\$ 13,082</u>	<u>\$ 6,638</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 70,703	\$ 5	\$ -	\$ -	\$ 13,082	\$ 6,638
Restricted assets:						
Cash and investments	-	-	8,429	32,411	-	-
Total cash and investment assets - ending	<u>\$ 70,703</u>	<u>\$ 5</u>	<u>\$ 8,429</u>	<u>\$ 32,411</u>	<u>\$ 13,082</u>	<u>\$ 6,638</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 32,411	\$ -	\$ -
Public safety	-	-	8,429	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	70,703	5	-	-	13,082	6,638
Total cash and investment fund balance - ending	<u>\$ 70,703</u>	<u>\$ 5</u>	<u>\$ 8,429</u>	<u>\$ 32,411</u>	<u>\$ 13,082</u>	<u>\$ 6,638</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Tobacco Money	Surplus Dog	Levy Excess County	County ID Protection (Recorder)	Operation Pullover	Children Psychiatric Residential Treatment
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	32,336	-	-	-	4,800	-
Charges for services	-	-	2,901	9,270	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	32,336	-	2,901	9,270	4,800	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	4,520	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	13,995	-	-	-	-	20,706
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	6,395	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	20,390	-	-	-	4,520	20,706
Excess (deficiency) of receipts over disbursements	11,946	-	2,901	9,270	280	(20,706)
Other financing sources (uses):						
Transfers in	-	-	507,536	-	332	-
Transfers out	-	-	(510,437)	-	(332)	(70,435)
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(2,901)	-	-	(70,435)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	11,946	-	-	9,270	280	(91,141)
Cash and investment fund balance - beginning	160,940	307	-	11,617	1,421	91,141
Cash and investment fund balance - ending	<u>\$ 172,886</u>	<u>\$ 307</u>	<u>\$ -</u>	<u>\$ 20,887</u>	<u>\$ 1,701</u>	<u>\$ -</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 172,886	\$ 307	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	20,887	1,701	-
Total cash and investment assets - ending	<u>\$ 172,886</u>	<u>\$ 307</u>	<u>\$ -</u>	<u>\$ 20,887</u>	<u>\$ 1,701</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	20,887	1,701	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	172,886	307	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 172,886</u>	<u>\$ 307</u>	<u>\$ -</u>	<u>\$ 20,887</u>	<u>\$ 1,701</u>	<u>\$ -</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Child Restraint System Violation	Collection Agency	Title IV-D Prosecutor	Title IV-D Clerk	County Sales Disclosure	Sheriff Service (Police Pension)
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	-	56	14,028	9,324	1,980	7,015
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	56	14,028	9,324	1,980	7,015
Disbursements:						
General government	-	411	-	-	5	-
Public safety	1,250	-	-	-	-	5,659
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	12,821	17,478	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	1,250	411	12,821	17,478	5	5,659
Excess (deficiency) of receipts over disbursements	(1,250)	(355)	1,207	(8,154)	1,975	1,356
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	1,150	-	-	-	-	-
Total other financing sources (uses)	1,150	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(100)	(355)	1,207	(8,154)	1,975	1,356
Cash and investment fund balance - beginning	150	368	13,873	27,321	18,145	13,634
Cash and investment fund balance - ending	\$ 50	\$ 13	\$ 15,080	\$ 19,167	\$ 20,120	\$ 14,990
Cash and Investment Assets - Ending						
Cash and investments	\$ 50	\$ 13	\$ 15,080	\$ 19,167	\$ 20,120	\$ 14,990
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 50	\$ 13	\$ 15,080	\$ 19,167	\$ 20,120	\$ 14,990
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	50	13	15,080	19,167	20,120	14,990
Total cash and investment fund balance - ending	\$ 50	\$ 13	\$ 15,080	\$ 19,167	\$ 20,120	\$ 14,990

FRANKLIN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Franklin County Economic Development	Title III Clerk Nonreverting	Sheriff Bond Collection	Programmatic Sign Improvement	Stayin' Alive DUI	Tower Maintenance
Receipts:						
Taxes	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	48,503	8,000	-
Charges for services	-	-	2,330	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	99	-	-	-	-	-
Total receipts	75,099	-	2,330	48,503	8,000	-
Disbursements:						
General government	-	-	-	-	6,026	3,361
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	123,611	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	36,384	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	33	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	36,417	-	-	123,611	6,026	3,361
Excess (deficiency) of receipts over disbursements	38,682	-	2,330	(75,108)	1,974	(3,361)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	43,546	-	-	-	-	4,104
Total other financing sources (uses)	43,546	-	-	-	-	4,104
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	82,228	-	2,330	(75,108)	1,974	743
Cash and investment fund balance - beginning	9,927	-	7,574	75,108	2,379	11,522
Cash and investment fund balance - ending	<u>\$ 92,155</u>	<u>\$ -</u>	<u>\$ 9,904</u>	<u>\$ -</u>	<u>\$ 4,353</u>	<u>\$ 12,265</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 92,155	\$ -	\$ 9,904	\$ -	\$ 4,353	\$ 12,265
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 92,155</u>	<u>\$ -</u>	<u>\$ 9,904</u>	<u>\$ -</u>	<u>\$ 4,353</u>	<u>\$ 12,265</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	92,155	-	9,904	-	4,353	12,265
Total cash and investment fund balance - ending	<u>\$ 92,155</u>	<u>\$ -</u>	<u>\$ 9,904</u>	<u>\$ -</u>	<u>\$ 4,353</u>	<u>\$ 12,265</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	E911 Wireless	Recorder Enhancement	Indiana Tobacco Prevention & Cessation	Restricted Cemetery Donation	Flu Vaccine	Historic Metamora
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	41,877	-	-	-
Charges for services	68,589	1,346	-	-	-	-
Fines and forfeits	-	-	-	-	-	60
Interfund loans	-	-	-	-	-	-
Other	-	-	-	1,850	6,929	-
Total receipts	68,589	1,346	41,877	1,850	6,929	60
Disbursements:						
General government	-	-	-	2,000	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	41,461	-	5,481	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	-	41,461	2,000	5,481	-
Excess (deficiency) of receipts over disbursements	68,589	1,346	416	(150)	1,448	60
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	68,589	1,346	416	(150)	1,448	60
Cash and investment fund balance - beginning	-	1,225	18,130	181	15,417	725
Cash and investment fund balance - ending	\$ 68,589	\$ 2,571	\$ 18,546	\$ 31	\$ 16,865	\$ 785
Cash and Investment Assets - Ending						
Cash and investments	\$ 68,589	\$ 2,571	\$ 18,546	\$ 31	\$ 16,865	\$ 785
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 68,589	\$ 2,571	\$ 18,546	\$ 31	\$ 16,865	\$ 785
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	68,589	2,571	18,546	31	16,865	785
Total cash and investment fund balance - ending	\$ 68,589	\$ 2,571	\$ 18,546	\$ 31	\$ 16,865	\$ 785

FRANKLIN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Metamora Improvement	Metamora Matching	Landscaping Grant Brookville Foundation	Health Dept Grant Brookville Foundation	Sperry Rice Riverboat Grant	E911 Landline
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	300,000	-
Charges for services	-	-	-	-	-	277,628
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	7,395	762	-	5,471
Total receipts	-	-	7,395	762	300,000	283,099
Disbursements:						
General government	310	35	7,295	-	13,459	-
Public safety	-	-	-	-	-	304,562
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	286,541	12,337
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	310	35	7,295	-	300,000	316,899
Excess (deficiency) of receipts over disbursements	(310)	(35)	100	762	-	(33,800)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(310)	(35)	100	762	-	(33,800)
Cash and investment fund balance - beginning	310	35	-	-	-	386,716
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 762</u>	<u>\$ -</u>	<u>\$ 352,916</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ 100	\$ 762	\$ -	\$ 352,916
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 762</u>	<u>\$ -</u>	<u>\$ 352,916</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	100	762	-	352,916
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 762</u>	<u>\$ -</u>	<u>\$ 352,916</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Donation Health Dept	Bio-Terrorism	Public Mass Transportation	Highway EDIT	Victim Assistance	In-Home Detention
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	839,808	5,625	-
Charges for services	-	-	384,846	-	-	8,330
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	360	-	-	5,010	-	-
Total receipts	360	-	384,846	844,818	5,625	8,330
Disbursements:						
General government	-	-	384,846	669,804	3,734	3,604
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	597	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	397	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	597	397	384,846	669,804	3,734	3,604
Excess (deficiency) of receipts over disbursements	(237)	(397)	-	175,014	1,891	4,726
Other financing sources (uses):						
Transfers in	-	-	-	-	2,387	-
Transfers out	-	-	-	-	(4,256)	-
Other receipts	-	-	-	1,534	-	-
Total other financing sources (uses)	-	-	-	1,534	(1,869)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(237)	(397)	-	176,548	22	4,726
Cash and investment fund balance - beginning	669	2,540	-	346,464	-	6,662
Cash and investment fund balance - ending	<u>\$ 432</u>	<u>\$ 2,143</u>	<u>\$ -</u>	<u>\$ 523,012</u>	<u>\$ 22</u>	<u>\$ 11,388</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 432	\$ 2,143	\$ -	\$ 523,012	\$ 22	\$ 11,388
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 432</u>	<u>\$ 2,143</u>	<u>\$ -</u>	<u>\$ 523,012</u>	<u>\$ 22</u>	<u>\$ 11,388</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	432	2,143	-	523,012	22	11,388
Total cash and investment fund balance - ending	<u>\$ 432</u>	<u>\$ 2,143</u>	<u>\$ -</u>	<u>\$ 523,012</u>	<u>\$ 22</u>	<u>\$ 11,388</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Choices Saturday Program	Andersonville Utility Study	Public Safety Interoperable	Bulletproof Vest Program	National Disaster Grant	Public Health Preparedness
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	50,000	58,550	-	-	309
Charges for services	21,576	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	21,576	50,000	58,550	-	-	309
Disbursements:						
General government	20,965	50,000	1,140	365	18,153	309
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	500	-	57,410	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	21,465	50,000	58,550	365	18,153	309
Excess (deficiency) of receipts over disbursements	111	-	-	(365)	(18,153)	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	111	-	-	(365)	(18,153)	-
Cash and investment fund balance - beginning	34,914	-	-	365	19,553	-
Cash and investment fund balance - ending	<u>\$ 35,025</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,400</u>	<u>\$ -</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 35,025	\$ -	\$ -	\$ -	\$ 1,400	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 35,025</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,400</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	35,025	-	-	-	1,400	-
Total cash and investment fund balance - ending	<u>\$ 35,025</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,400</u>	<u>\$ -</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	H1N1 Grant Phase III	H1N1 Grant Phase I	Section 102 Clerk Election	Grant Holsters	Emergency Gas Award	Teppco G.P./Ema
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	13,917	18,135	2,195	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	13,917	18,135	2,195	-	-	-
Disbursements:						
General government	-	5,016	2,195	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	727	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	5,743	2,195	-	-	-
Excess (deficiency) of receipts over disbursements	13,917	12,392	-	-	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	13,917	12,392	-	-	-	-
Cash and investment fund balance - beginning	-	-	-	725	550	1,675
Cash and investment fund balance - ending	\$ 13,917	\$ 12,392	\$ -	\$ 725	\$ 550	\$ 1,675
Cash and Investment Assets - Ending						
Cash and investments	\$ 13,917	\$ 12,392	\$ -	\$ 725	\$ 550	\$ 1,675
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 13,917	\$ 12,392	\$ -	\$ 725	\$ 550	\$ 1,675
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	13,917	12,392	-	725	550	1,675
Total cash and investment fund balance - ending	\$ 13,917	\$ 12,392	\$ -	\$ 725	\$ 550	\$ 1,675

FRANKLIN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Restricted Sac Donations	Levy Excess Welfare	Park And Recreation	Cholesterol	Open Alcoholic Beverages	Radio E911
Receipts:						
Taxes	\$ -	\$ -	\$ 128,503	\$ -	\$ -	\$ -
Intergovernmental	-	-	1,334	-	-	-
Charges for services	-	-	57,039	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	300	-	266	-	-	-
Total receipts	300	-	187,142	-	-	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	156,418	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	39,285	-	-	-
Total disbursements	-	-	195,703	-	-	-
Excess (deficiency) of receipts over disbursements	300	-	(8,561)	-	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	300	-	(8,561)	-	-	-
Cash and investment fund balance - beginning	2,217	4,548	59,302	54	1,031	890
Cash and investment fund balance - ending	<u>\$ 2,517</u>	<u>\$ 4,548</u>	<u>\$ 50,741</u>	<u>\$ 54</u>	<u>\$ 1,031</u>	<u>\$ 890</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 2,517	\$ 4,548	\$ 50,741	\$ 54	\$ 1,031	\$ 890
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 2,517</u>	<u>\$ 4,548</u>	<u>\$ 50,741</u>	<u>\$ 54</u>	<u>\$ 1,031</u>	<u>\$ 890</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	2,517	4,548	50,741	54	1,031	890
Total cash and investment fund balance - ending	<u>\$ 2,517</u>	<u>\$ 4,548</u>	<u>\$ 50,741</u>	<u>\$ 54</u>	<u>\$ 1,031</u>	<u>\$ 890</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Park Grants	Park Donations	Rockies Express Fees	Pandemic Influenza	Guardian Ad Litem/Court User Fee	Supplemental Public Defender
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-
Cash and investment fund balance - beginning	1	215	65,000	2,000	3,605	3,742
Cash and investment fund balance - ending	<u>\$ 1</u>	<u>\$ 215</u>	<u>\$ 65,000</u>	<u>\$ 2,000</u>	<u>\$ 3,605</u>	<u>\$ 3,742</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 1	\$ 215	\$ 65,000	\$ 2,000	\$ 3,605	\$ 3,742
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 1</u>	<u>\$ 215</u>	<u>\$ 65,000</u>	<u>\$ 2,000</u>	<u>\$ 3,605</u>	<u>\$ 3,742</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	1	215	65,000	2,000	3,605	3,742
Total cash and investment fund balance - ending	<u>\$ 1</u>	<u>\$ 215</u>	<u>\$ 65,000</u>	<u>\$ 2,000</u>	<u>\$ 3,605</u>	<u>\$ 3,742</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Record Check Fee-Sheriff	County Law Enforcement Continuing ED	Marijuana Eradication	Local Public Health Coordinator	Salary Donations	Jail Lease Rental
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	450	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	221,000
Other	-	-	-	-	-	-
Total receipts	450	-	-	-	-	221,000
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	221,000
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	221,000
Excess (deficiency) of receipts over disbursements	450	-	-	-	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	450	-	-	-	-	-
Cash and investment fund balance - beginning	-	1,240	18	392	10	229,087
Cash and investment fund balance - ending	\$ 450	\$ 1,240	\$ 18	\$ 392	\$ 10	\$ 229,087
Cash and Investment Assets - Ending						
Cash and investments	\$ 450	\$ 1,240	\$ 18	\$ 392	\$ 10	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	229,087
Total cash and investment assets - ending	\$ 450	\$ 1,240	\$ 18	\$ 392	\$ 10	\$ 229,087
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	229,087
Capital outlay	-	-	-	-	-	-
Unrestricted	450	1,240	18	392	10	-
Total cash and investment fund balance - ending	\$ 450	\$ 1,240	\$ 18	\$ 392	\$ 10	\$ 229,087

FRANKLIN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Government Building Renovations	Bond Government Center	Phone System Loan	Cumulative Capital Development	Cumulative Bridge
Receipts:					
Taxes	\$ -	\$ 446,548	\$ -	\$ 173,478	\$ 522,580
Intergovernmental	-	4,639	-	1,801	53,176
Charges for services	-	-	-	-	20,000
Fines and forfeits	-	-	-	-	-
Interfund loans	-	221,000	-	-	-
Other	-	-	-	2,769	35,464
Total receipts	-	672,187	-	178,048	631,220
Disbursements:					
General government	-	-	-	78,105	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	701,439
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Interfund loans	-	221,000	-	-	-
Debt service:					
Principal	-	265,000	1,809	30,505	-
Interest	-	155,548	41	693	-
Capital outlay:					
General government	-	-	4,889	69,793	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Total disbursements	-	641,548	6,739	179,096	701,439
Excess (deficiency) of receipts over disbursements	-	30,639	(6,739)	(1,048)	(70,219)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Other receipts	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	30,639	(6,739)	(1,048)	(70,219)
Cash and investment fund balance - beginning	25	198,960	6,739	423,068	1,072,555
Cash and investment fund balance - ending	<u>\$ 25</u>	<u>\$ 229,599</u>	<u>\$ -</u>	<u>\$ 422,020</u>	<u>\$ 1,002,336</u>
Cash and Investment Assets - Ending					
Cash and investments	\$ 25	\$ -	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	-	229,599	-	422,020	1,002,336
Total cash and investment assets - ending	<u>\$ 25</u>	<u>\$ 229,599</u>	<u>\$ -</u>	<u>\$ 422,020</u>	<u>\$ 1,002,336</u>
Cash and Investment Fund Balance - Ending					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	229,599	-	-	-
Capital outlay	-	-	-	422,020	1,002,336
Unrestricted	25	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 25</u>	<u>\$ 229,599</u>	<u>\$ -</u>	<u>\$ 422,020</u>	<u>\$ 1,002,336</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	General Drain Improvement	Drainage Bond Redemption	Dare Ditch	Park Nonreverting	Totals
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,830,473
Intergovernmental	-	-	-	-	3,389,427
Charges for services	-	-	-	-	1,352,356
Fines and forfeits	-	-	-	-	40,802
Interfund loans	-	-	-	-	527,000
Other	-	267	-	-	103,972
	<u>-</u>	<u>267</u>	<u>-</u>	<u>-</u>	<u>103,972</u>
Total receipts	<u>-</u>	<u>267</u>	<u>-</u>	<u>-</u>	<u>7,244,030</u>
Disbursements:					
General government	-	-	-	-	1,534,461
Public safety	-	-	-	-	527,271
Highways and streets	-	-	-	-	2,859,909
Sanitation	-	-	-	-	185,686
Health and welfare	-	-	-	-	345,660
Economic development	-	-	-	-	36,384
Culture and recreation	-	-	-	-	156,418
Interfund loans	-	-	-	-	527,000
Debt service:					
Principal	-	-	-	-	297,314
Interest	-	-	-	-	156,282
Capital outlay:					
General government	-	-	-	-	450,836
Public safety	-	-	-	-	52,590
Highways and streets	-	-	-	-	132,059
Sanitation	-	-	-	-	2,000
Health and welfare	-	-	-	-	6,395
Economic development	-	-	-	-	33
Culture and recreation	-	-	-	-	39,285
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,285</u>
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,309,583</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>267</u>	<u>-</u>	<u>-</u>	<u>(65,553)</u>
Other financing sources (uses):					
Transfers in	-	-	-	-	512,124
Transfers out	-	-	-	-	(1,024,948)
Other receipts	-	-	-	-	63,287
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,287</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(449,537)</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>-</u>	<u>267</u>	<u>-</u>	<u>-</u>	<u>(515,090)</u>
Cash and investment fund balance - beginning	<u>8,315</u>	<u>11,313</u>	<u>11,104</u>	<u>11,405</u>	<u>6,604,656</u>
Cash and investment fund balance - ending	<u>\$ 8,315</u>	<u>\$ 11,580</u>	<u>\$ 11,104</u>	<u>\$ 11,405</u>	<u>\$ 6,089,566</u>
Cash and Investment Assets - Ending					
Cash and investments	\$ -	\$ -	\$ 11,104	\$ -	\$ 1,927,375
Restricted assets:					
Cash and investments	<u>8,315</u>	<u>11,580</u>	<u>-</u>	<u>11,405</u>	<u>4,162,191</u>
Total cash and investment assets - ending	<u>\$ 8,315</u>	<u>\$ 11,580</u>	<u>\$ 11,104</u>	<u>\$ 11,405</u>	<u>\$ 6,089,566</u>
Cash and Investment Fund Balance - Ending					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ 759,658
Public safety	-	-	-	-	176,244
Highways and streets	-	-	-	-	1,276,458
Health and welfare	-	-	-	-	35,489
Culture and recreation	-	-	-	11,405	11,405
Debt service	-	11,580	-	-	470,266
Capital outlay	8,315	-	-	-	1,432,671
Unrestricted	<u>-</u>	<u>-</u>	<u>11,104</u>	<u>-</u>	<u>1,927,375</u>
Total cash and investment fund balance - ending	<u>\$ 8,315</u>	<u>\$ 11,580</u>	<u>\$ 11,104</u>	<u>\$ 11,405</u>	<u>\$ 6,089,566</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009

	City and Town Court Costs	Coroners Training	Congressional School Interest	Tax Sale Redemption	Surplus Tax	State Fair Board Tax
Additions:						
Agency fund additions	\$ 7,513	\$ 775	\$ 3,020	\$ 4,583	\$ 68,210	\$ 4,058
Deductions:						
Agency fund deductions	7,701	787	41,546	1,943	40,880	4,058
Excess (deficiency) of total additions over total deductions	(188)	(12)	(38,526)	2,640	27,330	-
Cash and investment fund balance - beginning	4,250	84	38,526	10,996	13,476	-
Cash and investment fund balance - ending	<u>\$ 4,062</u>	<u>\$ 72</u>	<u>\$ -</u>	<u>\$ 13,636</u>	<u>\$ 40,806</u>	<u>\$ -</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Sales Disclosure	State Forestry Tax	Overweight Vehicle Fines	Recorder	Sheriff	Infractions and Judgements
Additions:						
Agency fund additions	\$ 1,584	\$ 8,117	\$ 409	\$ 115,090	\$ 822,206	\$ 25,841
Deductions:						
Agency fund deductions	1,504	8,117	409	114,895	822,206	27,009
Excess (deficiency) of total additions over total deductions	80	-	-	195	-	(1,168)
Cash and investment fund balance - beginning	120	-	-	8,230	7,956	1,974
Cash and investment fund balance - ending	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,425</u>	<u>\$ 7,956</u>	<u>\$ 806</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	<u>Inheritance Tax</u>	<u>Probation</u>	<u>Education Plate Fee</u>	<u>Innkeepers Tax</u>	<u>Financial Institution Tax</u>	<u>Interstate Compact Fee</u>
Additions:						
Agency fund additions	\$ 663,887	\$ 27,334	\$ 769	\$ 85,063	\$ 87,149	\$ 787
Deductions:						
Agency fund deductions	<u>536,706</u>	<u>30,194</u>	<u>769</u>	<u>95,826</u>	<u>87,149</u>	<u>825</u>
Excess (deficiency) of total additions over total deductions	127,181	(2,860)	-	(10,763)	-	(38)
Cash and investment fund balance - beginning	<u>93,991</u>	<u>4,350</u>	<u>-</u>	<u>194,959</u>	<u>-</u>	<u>38</u>
Cash and investment fund balance - ending	<u>\$ 221,172</u>	<u>\$ 1,490</u>	<u>\$ -</u>	<u>\$ 184,196</u>	<u>\$ -</u>	<u>\$ -</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Welfare Trust	Homestead Refund	HEA 1001-2008 State HSC	State Share Delinquent Tax	Tax Distribution	Tax Sale Surplus
Additions:						
Agency fund additions	\$ 482	\$ 33	\$ 322,671	\$ 9,430	\$ 16,342,662	\$ 47,137
Deductions:						
Agency fund deductions	982	778	324,021	9,430	16,342,662	10,029
Excess (deficiency) of total additions over total deductions	(500)	(745)	(1,350)	-	-	37,108
Cash and investment fund balance - beginning	500	8,845	1,477	-	-	10,029
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 8,100</u>	<u>\$ 127</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,137</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	<u>Refund Due to State</u>	<u>Clerk</u>	<u>Clerk Child Support</u>	<u>Inmate Trust Fund</u>	<u>Medical Assistance to Wards</u>	<u>Children With Special Medical Needs</u>
Additions:						
Agency fund additions	\$ 13,990	\$ 1,899,141	\$ 471,224	\$ 7,193	\$ 28,916	\$ 24,351
Deductions:						
Agency fund deductions	<u>13,990</u>	<u>1,666,626</u>	<u>470,777</u>	<u>5,925</u>	<u>28,916</u>	<u>24,351</u>
Excess (deficiency) of total additions over total deductions	-	232,515	447	1,268	-	-
Cash and investment fund balance - beginning	<u>-</u>	<u>132,182</u>	<u>2,369</u>	<u>893</u>	<u>-</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 364,697</u>	<u>\$ 2,816</u>	<u>\$ 2,161</u>	<u>\$ -</u>	<u>\$ -</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Health Care For the Indigent	Riverboat Tax Distribution	Fines and Forfeitures	Levy Excess	State Assessment Training
Additions:					
Agency fund additions	\$ 15,219	\$ 638,621	\$ 125,342	\$ 510,437	\$ 396
Deductions:					
Agency fund deductions	15,219	640,394	126,945	510,437	663
Excess (deficiency) of total additions over total deductions	-	(1,773)	(1,603)	-	(267)
Cash and investment fund balance - beginning	-	1,773	18,188	-	317
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,585</u>	<u>\$ -</u>	<u>\$ 50</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	<u>Mortgage Fee Recorder</u>	<u>CAGIT Tax Distribution</u>	<u>County Treasurer</u>	<u>EDIT Tax</u>	<u>Totals</u>
Additions:					
Agency fund additions	\$ 3,465	\$ 4,941,213	\$ 14,191,663	\$ 1,234,670	\$ 42,754,651
Deductions:					
Agency fund deductions	<u>3,472</u>	<u>4,941,213</u>	<u>19,176,616</u>	<u>1,234,670</u>	<u>47,370,640</u>
Excess (deficiency) of total additions over total deductions	(7)	-	(4,984,953)	-	(4,615,989)
Cash and investment fund balance - beginning	<u>160</u>	<u>1</u>	<u>5,700,953</u>	<u>1</u>	<u>6,256,638</u>
Cash and investment fund balance - ending	<u>\$ 153</u>	<u>\$ 1</u>	<u>\$ 716,000</u>	<u>\$ 1</u>	<u>\$ 1,640,649</u>

FRANKLIN COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 For The Year Ended December 31, 2009

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

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

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 41,800
Infrastructure	210,787,307
Buildings	13,520,941
Improvements other than buildings	120,522
Machinery and equipment	<u>3,193,945</u>
 Total governmental activities, capital assets not being depreciated	 <u><u>\$ 227,664,515</u></u>

FRANKLIN COUNTY
SUPPLEMENTARY INFORMATION
SCHEDULE OF LONG-TERM DEBT
December 31, 2009

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Construction Equipment	\$ 39,105	\$ 40,861
Patcher/Distributor Equipment	283,247	79,312
Computer Software	80,142	43,443
Claims and judgments:		
EPA settlement payable	166,000	167,937
Notes and loans payable:		
Courthouse\Government Center Phone System	40,000	41,943
911 Radio Equipment Loan	104,702	45,308
Interest Free Bridge Loan	194,981	-
Bonds payable:		
General obligation bonds:		
Government Center Renovations	<u>3,955,000</u>	<u>420,548</u>
Total governmental activities debt	<u>\$ 4,863,177</u>	<u>\$ 839,352</u>

FRANKLIN COUNTY
OTHER REPORTS

The annual report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Auditor
County Commissioners
County Sheriff
County Prosecuting Attorney
Circuit Court Judges

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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

TO: THE OFFICIALS OF FRANKLIN COUNTY, INDIANA

Compliance

We have audited the compliance of Franklin County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2009. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

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

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

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

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

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

STATE BOARD OF ACCOUNTS

September 14, 2010

FRANKLIN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009

Federal Grantor Agency/Pass-Through Entity Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Natural Resources Emergency Watershed Program	10.923		\$ 62,020
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Department of Homeland Security Public Safety Interoperable Communications Grant Program	11.555	EDS D44P-99264A	58,550
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs Community Development Block Grant/State's Program	14.228	PL-98-059	50,000
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Bulletproof Vest Grant	16.607	2009	365
Crime Victim Assistance	16.575	08-VA-038	5,625
Total for federal grantor agency			5,990
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute State and Community Highway Safety Cluster Operation Pullover - Seatbelt Enforcement Grant	20.600	OP-09-01-01-79	4,852
Formula Grants for Other Than Urbanized Areas Operating Capital	20.509	IN-18-F00270 IN-18-F0027C	173,502 31,910
Total for program			205,412
Total for federal grantor agency			210,264
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Child Services Child Support Enforcement County Prosecutor's Child Support Expenditures County Clerk's Child Support Expenditures Indirect Costs	93.563	2009 2009 2009	47,847 43,477 44,441
Total for program			135,765
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness	93.069	A70-0-0531140	5,744
Total for federal grantor agency			141,509
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass - Through Indiana Department of Homeland Security Public Assistance Grants	97.036	1766	20,402
Total federal awards expended			\$ 548,735

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

FRANKLIN COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

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

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2009:

Program Title	Federal CFDA Number	2009
Formula Grants for Other Than Urbanized Areas	20.509	\$ <u>205,412</u>

FRANKLIN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

Material weaknesses identified?	yes
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted? yes

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? no

Identification of Major Programs:

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

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

Auditee qualified as low-risk auditee? yes

FRANKLIN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section II – Financial Statement Findings

FEDERAL FINDING 2009-1. INTERNAL CONTROLS OVER
FINANCIAL TRANSACTIONS AND REPORTING

We noted several deficiencies in the internal control system of the county related to processing, recording and reporting certain financial transactions. We believe the following deficiencies constitute material weaknesses:

We noted several instances where the transactions of a Health Self-Insurance Fund were made outside of the county records and therefore outside of the normal operating controls. As a result of this circumvention of controls, the cash and investment balance of the County reported in financial statements ending at December 31, 2008, and the financial statements prepared by the fiscal officer for the year 2009 required material audit adjustments.

Third party administrators were permitted to issue checks and transfer cash among bank accounts without the approval of the County Auditor, County Treasurer, and/or the County Commissioners.

Appropriate audit adjustments were recommended, approved and incorporated into the current financial statements.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objections, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

FRANKLIN COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

FRANKLIN COUNTY AUDITOR

SUSAN A JONES

1010 Franklin Ave.
Brookville, IN 47012
auditor@franklincounty.in.gov
(765) 647-4631

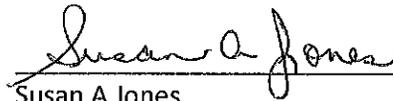
September 14, 2010

Finding 2009-1, Internal Controls over Financial Transactions and Reporting

Contact Person: Susan A Jones

The County of Franklin, State of Indiana is aware of the risks associated with the deficiencies in the internal control system of the county related to processing, recording and reporting certain financial transactions.

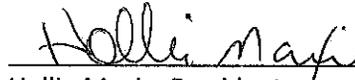
The County of Franklin has complied with the appropriate audit adjustments that were recommended, were approved and were incorporated into the current financial statements.



Susan A Jones
Franklin County Auditor



Eric E Roberts, President
Franklin County Board of Commissioners



Hollie Maxie, President
Franklin County Council

FRANKLIN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 14, 2010, with Eric Roberts, President of the Board of County Commissioners; Hollie Maxie, President of the County Council; and Susan Jones, Auditor. The officials concurred with our federal findings.