

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

ANNUAL FINANCIAL REPORT

2010

PULASKI COUNTY, INDIANA



FILED

06/14/2011

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Shelia Garling	01-01-09 to 12-31-12
Treasurer	Sheryl DeGroot	01-01-09 to 12-31-12
Clerk	Jennifer Shank-Maxwell Tasha Foerg	01-01-09 to 12-31-10 01-01-11 to 12-31-14
Sheriff	Michael Gayer	01-01-07 to 12-31-14
Recorder	Lynnette Wilder	01-01-09 to 12-31-12
President of the Board of County Commissioners	Paul Grandstaff Michael Tiede	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Rita Carpenter Jerry Sullivan	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF PULASKI COUNTY, INDIANA

We have audited the accompanying financial statement of Pulaski County (County), for the year ended December 31, 2010. This financial statement is the responsibility of the County's management. Our responsibility is to express opinions on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting noted above is a different basis than that used in the prior year.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated May 5, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

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

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

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

This report is intended solely for the information and use of the County's management, the County Commissioners, County Council 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

May 5, 2011



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

TO: THE OFFICIALS OF PULASKI COUNTY, INDIANA

We have audited the financial statement of Pulaski County (County), for the year ended December 31, 2010, and have issued our report thereon dated May 5, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

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

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

Compliance and Other Matters

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

This report is intended solely for the information and use of the County's management, the County Commissioners, County Council 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

May 5, 2011

FINANCIAL STATEMENT(S)

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

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
County General	\$ 1,400,318	\$ 7,734,811	\$ 6,576,477	\$ 2,558,652
Local Road And Street	282,212	137,506	235,050	184,668
Aviation	34,054	61,779	43,596	52,237
Accident Report	11,081	1,659	504	12,236
Firearms Training	17,743	5,460	6,479	16,724
Health	122,308	226,878	182,668	166,518
Donations	70,279	-	-	70,279
Comm Dev Comm Donation	9,053	1,000	3,428	6,625
Law Enforcement Cont. Ed	-	1,834	990	844
Clerk's Records Perpetuation	42,304	3,685	697	45,292
Enhanced 911	288,857	132,337	194,201	226,993
Co Riverboat Rev Sharing	244,827	60,302	-	305,129
Pul Co Emerg Telephone System	150,310	73,563	-	223,873
Drug Free Commission	10,337	9,623	7,061	12,899
Drainage Maintenance	1,191,476	605,404	375,749	1,421,131
Highway	950,517	2,007,611	2,042,256	915,872
Property Reassessment	622,511	116,370	167,970	570,911
Prosecutor Title Iv-D #1	19,414	10,819	4,544	25,689
Extradition	872	-	-	872
Recorder's Records Perpetuation	116,227	12,684	7,338	121,573
User Fee	130,444	25,998	57,571	98,871
Health Maintenance	35,610	33,139	25,002	43,747
Pretrial Diversion	1,155	51,439	38,080	14,514
Guardian Ad Litem/Court	11,751	12,260	12,980	11,031
Misdemeanant	99,263	10,550	-	109,813
Supplemental Public Defender Svc	57,531	8,846	1,424	64,953
Clerk Incentive Iv-D	30,969	7,279	478	37,770
Surveyor's Perpetuation Fund	3,765	3,060	3,810	3,015
Sheriff's Continuing Education	77	219	-	296
Jury Pay	85	5,000	2,160	2,925
Fema Supplemental Funding Gr	389	-	-	389
Rural Dev Actin Grant	5,740	-	-	5,740
Jaibg Program Gr#06-Jb-020	10,000	5,000	5,000	10,000
Rainy Day Fund	319,941	533,246	-	853,187
Co Sales Disclosures	15,072	1,330	-	16,402
Work Release	23,973	61,924	25,952	59,945
Riverboat Rev Sharing	-	86,079	86,079	-
Cedit Capital Projects	1,680,710	623,723	376,346	1,928,087
Welfare Excise Allocation	-	254,705	254,705	-
D.A.R.E. Donation Fund	434	-	-	434
Bioterrorism Grant-Health	5,614	-	-	5,614
Sheriff's Seized Assets	9,811	-	9,500	311
County Levy Excess	175,459	16,066	-	191,525
Coroners Education	58	1,416	1,302	172
Operation Pullover	4	8,031	6,713	1,322
County Portion Child Psych Rts	33,348	-	-	33,348
06 Homeland Secu Cfda #97.073	21,686	-	-	21,686
Wireless 911	1,558	596	-	2,154
Sales Disclosure	153	1,330	1,373	110
3 Aviation Equip Storge Bldg""	13,737	-	13,737	-
Appointed Special Advocate Ser	550	100	-	650
Grant Health Bio 05/06	11,220	6,077	6,416	10,881
Co General Incentive Iv-D	15,644	7,190	3,150	19,684
Co Rec Id Sec Protect	15,495	4,208	-	19,703
Health - 2001 Tobacco Settm	22,388	14,646	9,371	27,663
Justice Center - Cagit	2,006,743	749,595	718,277	2,038,061
L.E.P.C. Emergency Planning	14,816	3,422	1,824	16,414
Probation Alco Sens/Drug Screen	407	6,136	6,216	327
Probation Detention Assessmt	142	-	-	142
Prosecutor Coord Council Fees	1,792	-	-	1,792
Recorders Mortgage Fee	113	1,085	1,098	100
Section 102 Voting System	1,768	-	1,570	198
Sheriff Canine Donation	82	7,119	5,892	1,309
Sheriff's Alco Sensors	935	-	-	935
Sheriff's Controlled Subst Tax	714	-	-	714

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

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

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Superior Court Drug/Alcohol	9,175	-	-	9,175
Supp Adult Probation Serv	115,992	48,999	28,095	136,896
Supp Juvenile Probation Serv	14,080	8,902	441	22,541
Title 111 Voting System	50,662	-	134	50,528
City & Town Court Costs	4,237	4,339	6,152	2,424
Congressional School Prin	25,293	-	-	25,293
Victim Assistance 10/11	-	5,381	9,704	(4,323)
Victim Assistance 09/10	(13,546)	27,773	14,227	-
Fines & Forfeitures	468	9,740	9,459	749
Delinquent Sewer Assessmt	-	8,542	8,542	-
State Homestead Credit	173,346	81,728	254,854	220
Interstate Comp Appl	-	443	293	150
H1N1 Grant - Co Health Dept	7,558	4,308	8,559	3,307
Arra - Clerk Incentive	-	117	-	117
Dea Marijuana Erad	-	1,250	-	1,250
Automation Exter. Defibrulator	-	5,162	5,136	26
8 Aviation	-	455,037	19,100	435,937
Homeland Security	-	2,150	2,150	-
Hmld Sec Eds#C44P-1-054A	-	-	2,234	(2,234)
Jail Lease Rental	282	270,546	263,500	7,328
Cumulative Capital Development	1,266,288	148,052	24,758	1,389,582
Cumulative Bridge	2,030,867	190,531	139,871	2,081,527
Cumulative Building	128,669	999	129,668	-
Cumulative Jail Fund	186,960	1,449	-	188,409
General Drain Improvement	1,272,895	130,300	116,065	1,287,130
Hospital Cumulative Building	-	106,669	106,669	-
Industrial Park Improvements	43,644	-	-	43,644
Comm Develop Comm Blk Grt	223,705	26,175	90,000	159,880
Aviation Layout Fund	-	38,518	38,805	(287)
Sheriff Pension Trust Fund	40,473	10,414	-	50,887
Congressional School Interest	11,389	251	506	11,134
Tax Sale Redemption	577	31,007	31,234	350
Surplus Tax	19,769	12,400	15,176	16,993
Infraction Judgements	2,523	23,115	25,638	-
Inheritance Tax	42,232	424,143	338,457	127,918
Payroll	40,083	1,682,203	1,686,211	36,075
Special Death Benefit	115	1,106	1,221	-
Education Plate Fees Agency	-	956	956	-
Tax Sale Costs	24,648	20,672	21,442	23,878
Child Restraint Violations Fee	-	270	270	-
Homestead Credit Rebate	-	1,021	1,021	-
Tax Distribution	1,484,200	17,308,961	17,258,926	1,534,235
4 Aviation Runway Reconst"	343	-	343	-
Tax Sale Surplus	112,648	34,243	87,174	59,717
State Sex And Viol Offn Adm	18	96	83	31
Co. Sex And Violent Offn. Adm.	1,286	860	-	2,146
Aviation Improv Donation	4,966	14,579	-	19,545
Jaibg Program	-	5,000	5,000	-
2007 Homeland Sec-Letpp	-	14,894	14,894	-
Homeland Security Foundation	-	3,872	3,872	-
Panhandle Pathway Escrow Acct	-	264,191	224,201	39,990
County Treasurer	176,700	12,906,658	12,879,134	204,224
Clerk Of The Circuit Court	199,403	1,808,040	1,339,124	668,319
County Sheriff	3,003	214,901	215,565	2,339
County Sheriff's Commissary	11,093	121,213	96,780	35,526
County Sheriff's Inmate Trust	7,676	248,100	244,308	11,468
Sheriff's Pension Benefit Trust	98,463	8,215	7,649	99,029
Sheriff's Pension Retirement Trust	843,974	80,409	31,090	893,293
County Recorder	4,326	48,882	48,660	4,548
County Probation	-	8,422	7,907	515
County Prosecutor	436	1	437	-
County Health	20	-	-	20
County Recycling Center	511	3	-	514
County Transfer Station	100	-	-	100
County Transfer Station	1,000	64	64	1,000
Emergency Medical Ambulance Service	52,860	479,950	495,567	37,243
Totals	<u>\$ 19,091,256</u>	<u>\$ 51,110,361</u>	<u>\$ 47,886,360</u>	<u>\$ 22,315,257</u>

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

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT(S)

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

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

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

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

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

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

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

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

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

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

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

Note 3. *Property Taxes*

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. *Deposits and Investments*

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

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

Note 5. *Risk Management*

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

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

Note 6. *Pension Plan(s)*

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible

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

to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

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

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

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

Funding Policy

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

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Pulaski County's Annual Report(s) can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

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

	County General	Local Road And Street	Aviation	Accident Report	Firearms Training	Health
Cash and investments - beginning	\$ 1,400,318	\$ 282,212	\$ 34,054	\$ 11,081	\$ 17,743	\$ 122,308
Receipts:						
Taxes	5,344,180	-	40,672	-	-	178,958
Licenses and permits	23,861	-	-	-	-	-
Intergovernmental	355,691	137,007	3,801	-	-	16,725
Charges for services	1,484,337	-	-	-	-	31,134
Fines and forfeits	68,894	-	-	1,659	5,460	-
Other receipts	457,848	499	17,306	-	-	61
Total receipts	<u>7,734,811</u>	<u>137,506</u>	<u>61,779</u>	<u>1,659</u>	<u>5,460</u>	<u>226,878</u>
Disbursements:						
Personal services	4,871,868	-	4,095	-	-	166,728
Supplies	229,809	235,050	140	-	-	4,246
Other services and charges	1,382,144	-	38,128	-	-	11,664
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	52,191	-	1,233	-	-	-
Other disbursements	40,465	-	-	504	6,479	30
Total disbursements	<u>6,576,477</u>	<u>235,050</u>	<u>43,596</u>	<u>504</u>	<u>6,479</u>	<u>182,668</u>
Excess (deficiency) of receipts over disbursements	<u>1,158,334</u>	<u>(97,544)</u>	<u>18,183</u>	<u>1,155</u>	<u>(1,019)</u>	<u>44,210</u>
Cash and investments - ending	<u>\$ 2,558,652</u>	<u>\$ 184,668</u>	<u>\$ 52,237</u>	<u>\$ 12,236</u>	<u>\$ 16,724</u>	<u>\$ 166,518</u>

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

	Donations	Comm Dev Comm Donation	Law Enforcement Cont. Ed	Clerk's Records Perpetuation	Enhanced 911	Co Riverboat Rev Sharing
Cash and investments - beginning	\$ 70,279	\$ 9,053	\$ -	\$ 42,304	\$ 288,857	\$ 244,827
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	60,302
Charges for services	-	-	-	-	132,162	-
Fines and forfeits	-	-	-	3,685	-	-
Other receipts	-	1,000	1,834	-	175	-
Total receipts	-	1,000	1,834	3,685	132,337	60,302
Disbursements:						
Personal services	-	-	-	-	86,028	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	107,969	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	3,428	990	697	204	-
Total disbursements	-	3,428	990	697	194,201	-
Excess (deficiency) of receipts over disbursements	-	(2,428)	844	2,988	(61,864)	60,302
Cash and investments - ending	\$ 70,279	\$ 6,625	\$ 844	\$ 45,292	\$ 226,993	\$ 305,129

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

	Pul Co Emerg Telephone System	Drug Free Commission	Drainage Maintenance	Highway	Property Reassessment	Prosecutor Title Iv-D #1
Cash and investments - beginning	\$ 150,310	\$ 10,337	\$ 1,191,476	\$ 950,517	\$ 622,511	\$ 19,414
Receipts:						
Taxes	-	-	498,095	-	106,425	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	1,923,855	9,945	10,819
Charges for services	73,563	-	-	-	-	-
Fines and forfeits	-	9,623	-	-	-	-
Other receipts	-	-	107,309	83,756	-	-
Total receipts	<u>73,563</u>	<u>9,623</u>	<u>605,404</u>	<u>2,007,611</u>	<u>116,370</u>	<u>10,819</u>
Disbursements:						
Personal services	-	-	-	943,644	118,892	-
Supplies	-	400	-	750,178	665	-
Other services and charges	-	5,202	-	179,441	45,012	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	168,993	3,401	-
Other disbursements	-	1,459	375,749	-	-	4,544
Total disbursements	<u>-</u>	<u>7,061</u>	<u>375,749</u>	<u>2,042,256</u>	<u>167,970</u>	<u>4,544</u>
Excess (deficiency) of receipts over disbursements	<u>73,563</u>	<u>2,562</u>	<u>229,655</u>	<u>(34,645)</u>	<u>(51,600)</u>	<u>6,275</u>
Cash and investments - ending	<u>\$ 223,873</u>	<u>\$ 12,899</u>	<u>\$ 1,421,131</u>	<u>\$ 915,872</u>	<u>\$ 570,911</u>	<u>\$ 25,689</u>

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

	Extradition	Recorder's Records Perpetuation	User Fee	Health Maintenance	Pretrial Diversion	Guardian Ad Litem/Court
Cash and investments - beginning	\$ 872	\$ 116,227	\$ 130,444	\$ 35,610	\$ 1,155	\$ 11,751
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	33,139	-	12,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	12,684	22,998	-	-	260
Other receipts	-	-	3,000	-	51,439	-
Total receipts	-	12,684	25,998	33,139	51,439	12,260
Disbursements:						
Personal services	-	-	-	14,569	6,016	-
Supplies	-	-	-	3,000	861	-
Other services and charges	-	-	-	7,433	8,439	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	19,764	-
Other disbursements	-	7,338	57,571	-	3,000	12,980
Total disbursements	-	7,338	57,571	25,002	38,080	12,980
Excess (deficiency) of receipts over disbursements	-	5,346	(31,573)	8,137	13,359	(720)
Cash and investments - ending	\$ 872	\$ 121,573	\$ 98,871	\$ 43,747	\$ 14,514	\$ 11,031

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

	Misdemeanant	Supplemental Public Defender Svc	Clerk Incentive lv-D	Surveyor's Perpetuation Fund	Sheriff's Continuing Education	Jury Pay
Cash and investments - beginning	\$ 99,263	\$ 57,531	\$ 30,969	\$ 3,765	\$ 77	\$ 85
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	10,550	-	7,279	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	3,060	-	-
Other receipts	-	8,846	-	-	219	5,000
Total receipts	<u>10,550</u>	<u>8,846</u>	<u>7,279</u>	<u>3,060</u>	<u>219</u>	<u>5,000</u>
Disbursements:						
Personal services	-	-	-	-	-	2,160
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,424	478	3,810	-	-
Total disbursements	<u>-</u>	<u>1,424</u>	<u>478</u>	<u>3,810</u>	<u>-</u>	<u>2,160</u>
Excess (deficiency) of receipts over disbursements	<u>10,550</u>	<u>7,422</u>	<u>6,801</u>	<u>(750)</u>	<u>219</u>	<u>2,840</u>
Cash and investments - ending	<u>\$ 109,813</u>	<u>\$ 64,953</u>	<u>\$ 37,770</u>	<u>\$ 3,015</u>	<u>\$ 296</u>	<u>\$ 2,925</u>

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

	Fema Supplemental Funding Gr	Rural Dev Actin Grant	Jaibg Program Gr#06-Jb-020	Rainy Day Fund	Co Sales Disclosures	Work Release
Cash and investments - beginning	\$ 389	\$ 5,740	\$ 10,000	\$ 319,941	\$ 15,072	\$ 23,973
Receipts:						
Taxes	-	-	-	403,578	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,330	61,924
Other receipts	-	-	5,000	129,668	-	-
Total receipts	-	-	5,000	533,246	1,330	61,924
Disbursements:						
Personal services	-	-	-	-	-	25,952
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	5,000	-	-	-
Total disbursements	-	-	5,000	-	-	25,952
Excess (deficiency) of receipts over disbursements	-	-	-	533,246	1,330	35,972
Cash and investments - ending	\$ 389	\$ 5,740	\$ 10,000	\$ 853,187	\$ 16,402	\$ 59,945

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

	Riverboat Rev Sharing	Cedit Capital Projects	Welfare Excise Allocation	D.A.R.E. Donation Fund	Bioterrorism Grant-Health	Sheriff's Seized Assets
Cash and investments - beginning	\$ -	\$ 1,680,710	\$ -	\$ 434	\$ 5,614	\$ 9,811
Receipts:						
Taxes	-	587,646	254,705	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	86,079	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	36,077	-	-	-	-
Total receipts	<u>86,079</u>	<u>623,723</u>	<u>254,705</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	61,511	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	19,937	-	-	-	-
Debt service - principal and interest	-	263,500	-	-	-	-
Capital outlay	-	1,698	-	-	-	-
Other disbursements	86,079	29,700	254,705	-	-	9,500
Total disbursements	<u>86,079</u>	<u>376,346</u>	<u>254,705</u>	<u>-</u>	<u>-</u>	<u>9,500</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>247,377</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,500)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,928,087</u>	<u>\$ -</u>	<u>\$ 434</u>	<u>\$ 5,614</u>	<u>\$ 311</u>

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

	County Levy Excess	Coroners Education	Operation Pullover	County Portion Child Psych Rts	Homeland Secu Cfda #97.073	Wireless 911
Cash and investments - beginning	\$ 175,459	\$ 58	\$ 4	\$ 33,348	\$ 21,686	\$ 1,558
Receipts:						
Taxes	16,066	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	8,020	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	1,416	-	-	-	-
Other receipts	-	-	11	-	-	596
Total receipts	<u>16,066</u>	<u>1,416</u>	<u>8,031</u>	<u>-</u>	<u>-</u>	<u>596</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,302	6,713	-	-	-
Total disbursements	<u>-</u>	<u>1,302</u>	<u>6,713</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>16,066</u>	<u>114</u>	<u>1,318</u>	<u>-</u>	<u>-</u>	<u>596</u>
Cash and investments - ending	<u>\$ 191,525</u>	<u>\$ 172</u>	<u>\$ 1,322</u>	<u>\$ 33,348</u>	<u>\$ 21,686</u>	<u>\$ 2,154</u>

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

	Sales Disclosure	Aviation Equip Storge Bldg""	Appointed Special Advocate Ser	Grant Health Bio 05/06	Co General Incentive lv-D	Co Rec Id Sec Protect
Cash and investments - beginning	\$ 153	\$ 13,737	\$ 550	\$ 11,220	\$ 15,644	\$ 15,495
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	6,077	7,190	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	1,330	-	-	-	-	4,208
Other receipts	-	-	100	-	-	-
Total receipts	<u>1,330</u>	<u>-</u>	<u>100</u>	<u>6,077</u>	<u>7,190</u>	<u>4,208</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,373	13,737	-	6,416	3,150	-
Total disbursements	<u>1,373</u>	<u>13,737</u>	<u>-</u>	<u>6,416</u>	<u>3,150</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(43)</u>	<u>(13,737)</u>	<u>100</u>	<u>(339)</u>	<u>4,040</u>	<u>4,208</u>
Cash and investments - ending	<u>\$ 110</u>	<u>\$ -</u>	<u>\$ 650</u>	<u>\$ 10,881</u>	<u>\$ 19,684</u>	<u>\$ 19,703</u>

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

	Health - 2001 Tobacco Settmt	Justice Center - Cagit	L.E.P.C. Emergency Planning	Probation Alco Sens/Drug Screen	Probation Detention Assessmt	Prosecutor Coord Council Fees
Cash and investments - beginning	\$ 22,388	\$ 2,006,743	\$ 14,816	\$ 407	\$ 142	\$ 1,792
Receipts:						
Taxes	-	740,221	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	14,646	-	3,422	-	-	-
Charges for services	-	-	-	6,136	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	9,374	-	-	-	-
Total receipts	<u>14,646</u>	<u>749,595</u>	<u>3,422</u>	<u>6,136</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	175,405	-	-	-	-
Supplies	-	196,728	321	-	-	-
Other services and charges	-	280,262	1,503	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	65,882	-	-	-	-
Other disbursements	9,371	-	-	6,216	-	-
Total disbursements	<u>9,371</u>	<u>718,277</u>	<u>1,824</u>	<u>6,216</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,275</u>	<u>31,318</u>	<u>1,598</u>	<u>(80)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 27,663</u>	<u>\$ 2,038,061</u>	<u>\$ 16,414</u>	<u>\$ 327</u>	<u>\$ 142</u>	<u>\$ 1,792</u>

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

	Recorders Mortgage Fee	Section 102 Voting System	Sheriff Canine Donation	Sheriff's Alco Sensors	Sheriff's Controlled Subst Tax	Superior Court Drug/Alcohol
Cash and investments - beginning	\$ 113	\$ 1,768	\$ 82	\$ 935	\$ 714	\$ 9,175
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	1,085	-	-	-	-	-
Other receipts	-	-	7,119	-	-	-
Total receipts	<u>1,085</u>	<u>-</u>	<u>7,119</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	1,483	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	87	-	-	-	-
Other disbursements	1,098	-	5,892	-	-	-
Total disbursements	<u>1,098</u>	<u>1,570</u>	<u>5,892</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(13)</u>	<u>(1,570)</u>	<u>1,227</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 100</u>	<u>\$ 198</u>	<u>\$ 1,309</u>	<u>\$ 935</u>	<u>\$ 714</u>	<u>\$ 9,175</u>

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

	Supp Adult Probation Serv	Supp Juvenile Probation Serv	Title 111 Voting System	City & Town Court Costs	Congressional School Prin	Victim Assistance 10/11
Cash and investments - beginning	\$ 115,992	\$ 14,080	\$ 50,662	\$ 4,237	\$ 25,293	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	5,381
Charges for services	-	-	-	-	-	-
Fines and forfeits	48,999	8,902	-	4,339	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>48,999</u>	<u>8,902</u>	<u>-</u>	<u>4,339</u>	<u>-</u>	<u>5,381</u>
Disbursements:						
Personal services	22,988	441	-	-	-	9,704
Supplies	-	-	-	-	-	-
Other services and charges	1,856	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	2,564	-	134	-	-	-
Other disbursements	687	-	-	6,152	-	-
Total disbursements	<u>28,095</u>	<u>441</u>	<u>134</u>	<u>6,152</u>	<u>-</u>	<u>9,704</u>
Excess (deficiency) of receipts over disbursements	<u>20,904</u>	<u>8,461</u>	<u>(134)</u>	<u>(1,813)</u>	<u>-</u>	<u>(4,323)</u>
Cash and investments - ending	<u>\$ 136,896</u>	<u>\$ 22,541</u>	<u>\$ 50,528</u>	<u>\$ 2,424</u>	<u>\$ 25,293</u>	<u>\$ (4,323)</u>

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

	Victim Assistance 09/10	Fines & Forfeitures	Delinquent Sewer Assesmt	State Homestead Credit	Interstate Comp Appl	H1N1 Grant - Co Health Dept
Cash and investments - beginning	\$ (13,546)	\$ 468	\$ -	\$ 173,346	\$ -	\$ 7,558
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	27,773	-	-	81,728	-	4,308
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	9,740	-	-	-	-
Other receipts	-	-	8,542	-	443	-
Total receipts	<u>27,773</u>	<u>9,740</u>	<u>8,542</u>	<u>81,728</u>	<u>443</u>	<u>4,308</u>
Disbursements:						
Personal services	13,227	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,000	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	9,459	8,542	254,854	293	8,559
Total disbursements	<u>14,227</u>	<u>9,459</u>	<u>8,542</u>	<u>254,854</u>	<u>293</u>	<u>8,559</u>
Excess (deficiency) of receipts over disbursements	<u>13,546</u>	<u>281</u>	<u>-</u>	<u>(173,126)</u>	<u>150</u>	<u>(4,251)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 749</u>	<u>\$ -</u>	<u>\$ 220</u>	<u>\$ 150</u>	<u>\$ 3,307</u>

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

	Arra - Clerk Incentive	Dea Marijuana Erad	Automation Exter. Defibulator	8 Aviation	Homeland Security	Hmdl Sec Eds#C44P-1-054A
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	454,320	2,150	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	117	1,250	5,162	717	-	-
Total receipts	<u>117</u>	<u>1,250</u>	<u>5,162</u>	<u>455,037</u>	<u>2,150</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,150	-
Other disbursements	-	-	5,136	19,100	-	2,234
Total disbursements	<u>-</u>	<u>-</u>	<u>5,136</u>	<u>19,100</u>	<u>2,150</u>	<u>2,234</u>
Excess (deficiency) of receipts over disbursements	<u>117</u>	<u>1,250</u>	<u>26</u>	<u>435,937</u>	<u>-</u>	<u>(2,234)</u>
Cash and investments - ending	<u>\$ 117</u>	<u>\$ 1,250</u>	<u>\$ 26</u>	<u>\$ 435,937</u>	<u>\$ -</u>	<u>\$ (2,234)</u>

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

	Jail Lease Rental	Cumulative Capital Development	Cumulative Bridge	Cumulative Building	Cumulative Jail Fund	General Drain Improvement
Cash and investments - beginning	\$ 282	\$ 1,266,288	\$ 2,030,867	\$ 128,669	\$ 186,960	\$ 1,272,895
Receipts:						
Taxes	247,424	130,829	164,045	-	-	97,977
Licenses and permits	-	-	-	-	-	-
Intergovernmental	23,122	12,226	15,331	-	-	-
Charges for services	-	-	1,157	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	4,997	9,998	999	1,449	32,323
Total receipts	<u>270,546</u>	<u>148,052</u>	<u>190,531</u>	<u>999</u>	<u>1,449</u>	<u>130,300</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	27,780	-	-	-
Debt service - principal and interest	263,500	-	-	-	-	-
Capital outlay	-	24,758	112,091	-	-	-
Other disbursements	-	-	-	129,668	-	116,065
Total disbursements	<u>263,500</u>	<u>24,758</u>	<u>139,871</u>	<u>129,668</u>	<u>-</u>	<u>116,065</u>
Excess (deficiency) of receipts over disbursements	<u>7,046</u>	<u>123,294</u>	<u>50,660</u>	<u>(128,669)</u>	<u>1,449</u>	<u>14,235</u>
Cash and investments - ending	<u>\$ 7,328</u>	<u>\$ 1,389,582</u>	<u>\$ 2,081,527</u>	<u>\$ -</u>	<u>\$ 188,409</u>	<u>\$ 1,287,130</u>

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

	Hospital Cumulative Building	Industrial Park Improvements	Comm Develop Comm Blk Grt	Aviation Layout Fund	Sheriff Pension Trust Fund	Congressional School Interest
Cash and investments - beginning	\$ -	\$ 43,644	\$ 223,705	\$ -	\$ 40,473	\$ 11,389
Receipts:						
Taxes	98,969	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	7,700	-	-	38,518	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	26,175	-	10,414	251
Total receipts	106,669	-	26,175	38,518	10,414	251
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	106,669	-	90,000	38,805	-	506
Total disbursements	106,669	-	90,000	38,805	-	506
Excess (deficiency) of receipts over disbursements	-	-	(63,825)	(287)	10,414	(255)
Cash and investments - ending	\$ -	\$ 43,644	\$ 159,880	\$ (287)	\$ 50,887	\$ 11,134

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

	Tax Sale Redemption	Surplus Tax	Infraction Judgements	Inheritance Tax	Payroll	Special Death Benefit
Cash and investments - beginning	\$ 577	\$ 19,769	\$ 2,523	\$ 42,232	\$ 40,083	\$ 115
Receipts:						
Taxes	-	12,400	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	23,115	-	-	1,106
Other receipts	31,007	-	-	424,143	1,682,203	-
Total receipts	31,007	12,400	23,115	424,143	1,682,203	1,106
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	31,234	15,176	25,638	338,457	1,686,211	1,221
Total disbursements	31,234	15,176	25,638	338,457	1,686,211	1,221
Excess (deficiency) of receipts over disbursements	(227)	(2,776)	(2,523)	85,686	(4,008)	(115)
Cash and investments - ending	\$ 350	\$ 16,993	\$ -	\$ 127,918	\$ 36,075	\$ -

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

	Education Plate Fees Agency	Tax Sale Costs	Child Restraint Violations Fee	Homestead Credit Rebate	Tax Distribution	Aviation Runway Reconst""
Cash and investments - beginning	\$ -	\$ 24,648	\$ -	\$ -	\$ 1,484,200	\$ 343
Receipts:						
Taxes	-	-	-	-	17,308,961	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	956	-	270	-	-	-
Other receipts	-	20,672	-	1,021	-	-
Total receipts	956	20,672	270	1,021	17,308,961	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	956	21,442	270	1,021	17,258,926	343
Total disbursements	956	21,442	270	1,021	17,258,926	343
Excess (deficiency) of receipts over disbursements	-	(770)	-	-	50,035	(343)
Cash and investments - ending	\$ -	\$ 23,878	\$ -	\$ -	\$ 1,534,235	\$ -

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

	Tax Sale Surplus	State Sex And Viol Offn Adm	Co. Sex And Violent Offn. Adm.	Aviation Improv Donation	Jaibg Program	2007 Homeland Sec-Letpp
Cash and investments - beginning	\$ 112,648	\$ 18	\$ 1,286	\$ 4,966	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	5,000	14,894
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	34,243	96	860	14,579	-	-
Total receipts	34,243	96	860	14,579	5,000	14,894
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	87,174	83	-	-	5,000	14,894
Total disbursements	87,174	83	-	-	5,000	14,894
Excess (deficiency) of receipts over disbursements	(52,931)	13	860	14,579	-	-
Cash and investments - ending	\$ 59,717	\$ 31	\$ 2,146	\$ 19,545	\$ -	\$ -

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

	Homeland Security Foundation	Panhandle Pathway Escrow Acct	County Treasurer	Clerk Of The Circuit Court	County Sheriff	County Sheriff's Commissary
Cash and investments - beginning	\$ -	\$ -	\$ 176,700	\$ 199,403	\$ 3,003	\$ 11,093
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	3,872	264,191	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	12,906,658	1,808,040	214,901	121,213
Total receipts	<u>3,872</u>	<u>264,191</u>	<u>12,906,658</u>	<u>1,808,040</u>	<u>214,901</u>	<u>121,213</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,872	224,201	12,879,134	1,339,124	215,565	96,780
Total disbursements	<u>3,872</u>	<u>224,201</u>	<u>12,879,134</u>	<u>1,339,124</u>	<u>215,565</u>	<u>96,780</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>39,990</u>	<u>27,524</u>	<u>468,916</u>	<u>(664)</u>	<u>24,433</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 39,990</u>	<u>\$ 204,224</u>	<u>\$ 668,319</u>	<u>\$ 2,339</u>	<u>\$ 35,526</u>

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

	County Sheriff's Inmate Trust	Sheriff's Pension Benefit Trust	Sheriff's Pension Retirement Trust	County Recorder	County Probation	County Prosecutor
Cash and investments - beginning	\$ 7,676	\$ 98,463	\$ 843,974	\$ 4,326	\$ -	\$ 436
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	248,100	8,215	80,409	48,882	8,422	1
Total receipts	248,100	8,215	80,409	48,882	8,422	1
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	244,308	7,649	31,090	48,660	7,907	437
Total disbursements	244,308	7,649	31,090	48,660	7,907	437
Excess (deficiency) of receipts over disbursements	3,792	566	49,319	222	515	(436)
Cash and investments - ending	\$ 11,468	\$ 99,029	\$ 893,293	\$ 4,548	\$ 515	\$ -

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

	County Health	County Recycling Center	County Transfer Station	County Maintenance	Emergency Medical County Service	Totals
Cash and investments - beginning	\$ 20	\$ 511	\$ 100	\$ 1,000	\$ 52,860	\$ 19,091,256
Receipts:						
Taxes	-	-	-	-	-	26,231,151
Licenses and permits	-	-	-	-	-	23,861
Intergovernmental	-	-	-	-	-	3,667,061
Charges for services	-	-	-	-	-	1,728,489
Fines and forfeits	-	-	-	-	-	297,043
Other receipts	-	3	-	64	479,950	19,162,756
Total receipts	-	3	-	64	479,950	51,110,361
Disbursements:						
Personal services	-	-	-	-	-	6,523,228
Supplies	-	-	-	-	-	1,421,398
Other services and charges	-	-	-	-	-	2,119,253
Debt service - principal and interest	-	-	-	-	-	527,000
Capital outlay	-	-	-	-	-	454,946
Other disbursements	-	-	-	64	495,567	36,840,535
Total disbursements	-	-	-	64	495,567	47,886,360
Excess (deficiency) of receipts over disbursements	-	3	-	-	(15,617)	3,224,001
Cash and investments - ending	\$ 20	\$ 514	\$ 100	\$ 1,000	\$ 37,243	\$ 22,315,257

PULASKI COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2010

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

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

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 3,844,604
Infrastructure	38,407,006
Buildings	9,864,869
Improvements other than buildings	2,479,489
Machinery and equipment	5,773,207
Construction in progress	<u>210,492</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 60,579,667</u>

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

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Justice Center	\$ 4,480,000	\$ 266,033
Total governmental activities debt	<u>\$ 4,480,000</u>	<u>\$ 266,033</u>

PULASKI COUNTY
OTHER REPORT(S)

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

Auditor
Transfer Station
Emergency Medical Ambulance Service

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 PULASKI COUNTY, INDIANA

Compliance

We have audited the compliance of Pulaski 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 program for the year ended December 31, 2010. The County's major federal program is 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 its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2010.

Internal Control Over Compliance

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

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

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

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

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

STATE BOARD OF ACCOUNTS

May 5, 2011

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

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass Through Indiana Office of Community and Rural Affairs CDBG - State-Administered Small Cities Program Cluster Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii Disaster Recovery Program Allocation, Wastewater Planning Grants	14.228	PL-07-010	\$ 29,700
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants	16.523	06-JB-020 07-JB-027	5,000 <u>5,000</u>
Total for program			<u>10,000</u>
Crime Victim Assistance	16.575	09VA119 09VAPR186	27,773 <u>5,381</u>
Total for program			<u>33,154</u>
Total for federal grantor agency			<u>43,154</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Direct Grant Airport Improvement Program	20.106		<u>468,047</u>
Pass Through Indiana Criminal Justice Institute Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants I Operation Pull Over Big City/Big County Enforcement Rural Demonstration Project	20.601	OP-10-02-01-32 PT11040414 10020409	5,750 1,800 <u>470</u>
Total for cluster			<u>8,020</u>
Total for federal grantor agency			<u>476,067</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass Through Indiana Department of Health Public Health Emergency Preparedness Bioterrorism Preparedness and Response Public Health Emergency Preparedness & Response	93.069	165-2 165-67	6,078 <u>4,308</u>
Total for program			<u>10,386</u>
Pass Through Indiana Department of Child Services ARRA - Child Support Enforcement Child Support Enforcement	93.563 93.563	Year 2010 Year 2010	25,316 <u>101,456</u>
Total for program			<u>126,772</u>
Total for federal grantor agency			<u>137,158</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	C44P-0-315A	14,272
State Homeland Security Program (SHSP)	97.073	C44P-9-496A	2,150
Law Enforcement Terrorism Prevention Program (LETPP)	97.074	C44P-0-155A	<u>14,894</u>
Total for federal grantor agency			<u>31,316</u>
Total federal awards expended			<u>\$ 717,395</u>

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

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

1. *Basis of Presentation*

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Pulaski 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.

PULASKI COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement(s):

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

Federal Awards:

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.106	Airport Improvement Program

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

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

PULASKI COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters were reportable.

PULASKI COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 5, 2011, with Shelia Garling, Auditor, and Kenneth Boswell, Commissioner. Our audit disclosed no material items that warrant comment at this time.