

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

ANNUAL FINANCIAL REPORT

2010

RANDOLPH COUNTY, INDIANA



**FILED**

07/29/2011



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	David B. Kelley Mary Ann Lenkensdofer	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Treasurer	Mary Ann Lenkensdofer Jane A. Grove	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Clerk	Claudia R. Thornburg	01-01-10 to 12-31-13
Sheriff	Jay S. Harris Ken Hendrickson	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Recorder	Jane A. Grove Debbie Preston	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the Board of County Commissioners	Noel (Bud) Carpenter	01-01-10 to 12-31-11
President of the County Council	Richard Wise Max Holaday	01-01-09 to 12-31-10 01-01-11 to 12-31-11



**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 RANDOLPH COUNTY, INDIANA

We have audited the accompanying financial statement of Randolph County (County), for the year ended December 31, 2010. The financial statement is the responsibility of the County's management. Our responsibility is to express opinions on the 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 July 6, 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, the 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

July 6, 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 RANDOLPH COUNTY, INDIANA

We have audited the financial statement of Randolph County (County), for the year ended December 31, 2010, and have issued our report thereon dated July 6, 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 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 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, the 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

July 6, 2011

FINANCIAL STATEMENT(S)

RANDOLPH 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
General	\$ 2,163,922	\$ 8,049,191	\$ 7,734,699	\$ 2,478,414
Local Road And Street	383,395	236,026	332,721	286,700
Airport-Federal	24,526	-	-	24,526
Accident Report	9,923	855	1,267	9,511
Handgun Permit	5,547	8,160	7,657	6,050
Health	125,246	233,147	278,884	79,509
Interstate Compact Fee	-	450	375	75
Donations	9,972	12,618	11,330	11,260
Landfill Host Fee	126,271	234,501	128,054	232,718
Criminal Justice Project Income/Seizure	2,884	2,301	541	4,644
Randolph County Fly-In Breakfast	2,468	2,029	1,837	2,660
Operation Pullover Grant	-	6,275	6,275	-
Clerk's Record Perpetuation	6,583	4,255	3,349	7,489
Electronic Map Generation	1,200	6,000	-	7,200
E-911	175,789	345,317	434,746	86,360
Drug Free Community	15,242	14,806	15,242	14,806
Ditch Maintenance	363,644	638,974	299,853	702,765
Local Emergency Planning	13,381	-	11,414	1,967
Highway	190,244	2,159,957	2,027,932	322,269
Property Reassessment	204,829	122,935	136,775	190,989
Prosecutor's Incentive	28,888	27,553	24,881	31,560
Supplemental Probation Juvenile	17,235	1,135	18,039	331
Supplementary Probation Adult	8,854	60,243	66,613	2,484
Administrative Probation Fee	68,963	12,007	21,491	59,479
Recorder's Record Perpetuation	51,207	39,869	48,753	42,323
County User Fee	44,182	91,565	107,906	27,841
Health Maintenance	2,737	33,139	30,477	5,399
Community Corrections Home Detention	22,501	10,515	9,302	23,714
Children's Advocate Program	12,849	22,620	20,686	14,783
County Misdemeanant Fund	69,853	19,364	3,594	85,623
Public Defender Reimbursement	115,472	48,073	119,566	43,979
Clerk's Incentive	41,623	13,018	935	53,706
Surveyor's Cornerstone Perpetuation	4,201	5,115	6,000	3,316
Auditor's Platbook	56,988	8,452	9,517	55,923
Sheriff's Continuing Education	12,522	1,216	12,834	904
Jury Duty Pay	48,520	2,849	2,497	48,872
Airport Runway Grant	133,053	4,030,506	4,157,259	6,300
Emergency Response Team Grant	140	-	-	140
Health Department Grant	10	-	-	10
Courthouse Project	-	105	-	105
Union Literary Institute Grant	-	33,064	32,024	1,040
Health Department H1N1 Grant	174	71,088	66,520	4,742
Local Option Certified Tax	-	3,861,553	3,861,553	-
Personal Property Tax Collections	-	10,560	10,560	-
Rainy Day	1,810,296	168,709	228,115	1,750,890
County Sales Disclosure	16,459	2,905	2,740	16,624
Union City Body Loan Escrow	82,384	203,348	140,000	145,732
Edit Rcffo	843	-	-	843
Special Death Benefit	15,965	3,035	-	19,000
State Welfare Allocation	-	823,328	823,328	-
Riverboat Revenue Sharing	-	171,476	171,476	-
Credit County Unit	1,362,191	860,183	739,074	1,483,300
Highway Disaster Relief	464,477	25,024	7,167	482,334
Criminal Justice Sheriff	50	80,952	42,048	38,954
Community Corrections Grant	25,058	158,031	158,874	24,215
Dare	6,438	3,810	3,063	7,185
Community Corrections Project Income	107,939	128,103	136,449	99,593
Letpp Gis Grant	-	29,458	29,458	-
Levy Excise	-	22,814	-	22,814
Credit Winchester	-	178,248	178,248	-
Credit Union	-	127,798	127,798	-
Credit Albany	-	5,914	5,914	-
Credit Farmland	-	17,748	17,748	-
Credit Losantville	12,421	-	-	12,421

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

RANDOLPH 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
Cedit Lynn	-	19,176	19,176	-
Cedit Modoc	-	2,296	2,296	-
Cedit Parker City	-	22,047	22,047	-
Cedit Ridgeville	-	10,686	10,686	-
Cedit Saratoga	5,037	-	-	5,037
County Identity Security	36,590	10,958	7,800	39,748
Randolph County S.V.O. Administrator	3,632	1,755	-	5,387
State S.V.O. Administrator	8	195	201	2
Randolph County Emergency Telephone System	36,186	119,379	21,463	134,102
Sales Disclosure State	285	2,915	2,840	360
Clerk Arra Incentive	-	269	-	269
Prosecutor Arra Incentive	-	6,974	-	6,974
Edit Special Legislation	1,599,139	1,411,439	1,196,144	1,814,434
Sheriff's Commissary Fund	65,373	158,950	182,110	42,213
Election Non-Reverting	-	193,048	-	193,048
Tax Incremental Financing	124,304	802,811	927,115	-
Jail Bond	269,775	603,821	614,025	259,571
Cumulative Capital Development	1,112,231	194,564	102,749	1,204,046
Cumulative Bridge	754,674	359,888	535,347	579,215
General Drain Improvement	145,784	205,666	222,235	129,215
Sheriff's Pension	1,561,786	185,088	106,735	1,640,139
Congressional School Principal	32,845	-	-	32,845
City/ Town Court Costs	10,774	4,453	-	15,227
Coroner's Continuing Education	119	2,217	2,116	220
Congressional School Interest	101,074	-	-	101,074
Tax Sale Surplus	338,506	221,592	409,316	150,782
Tax Sale Redemption	3,457	314,221	316,047	1,631
Surplus Tax	44,943	37,683	39,966	42,660
State's Share Delinquent Taxes	-	2,655	2,655	-
Fines And Forfeitures	6,395	19,212	13,254	12,353
Sewage	-	131,255	131,255	-
Overweight Vehicle Fines	81	8,337	8,232	186
Sheriff's Department Training	8,796	2,835	7,681	3,950
Sheriff's Non-Reverting Prisoner Reimbursement	28,968	4,000	-	32,968
Infraction Judgements	2,732	40,039	40,764	2,007
Inheritance Tax	242,121	937,860	1,052,572	127,409
Hea 1001-2008 Homestead Credit	8	176,039	174,758	1,289
Payroll	-	5,537,645	5,537,645	-
Perf Withholdings	30,162	138,935	133,841	35,256
Health Insurance Non-Reverting	1,462,411	1,105,739	1,398,153	1,169,997
Judges' Retirement Withholdings	1	-	-	1
Death Benefit	40	283	248	75
Hospital Liability	33,800	-	-	33,800
Education Plate Fee	38	1,087	1,125	-
Excess Cagit And Cedit	-	244,166	244,166	-
Innkeepers Tax	2,897	43,470	43,638	2,729
Financial Institution Tax	-	63,162	63,162	-
Sheriff's Retirement Withholdings	4,913	21,734	20,981	5,666
Wheel Tax	300	462,701	462,116	885
County Wheel Tax	214,712	380,986	166,497	429,201
Doc Loan Redemption	75,884	190	-	76,074
Mortgage Fee	428	1,985	1,990	423
Child Restraint System Fines	-	200	200	-
Tax Distribution	-	15,717,697	15,717,697	-
Treasurer	462,938	25,936,178	25,997,264	401,852
Inmates' Trust	4,151	182,934	182,339	4,746
Sheriff	166	307,951	307,946	171
Airport	5,636	65,916	65,523	6,029
Prosecuting Attorney	643	5,756	5,756	643
Clerk	168,622	2,309,735	2,253,052	225,305
Emergency Medical Services	-	468,197	468,197	-
Recorder	50	127,151	127,151	50
Totals	<u>\$ 17,472,974</u>	<u>\$ 82,830,411</u>	<u>\$ 82,245,730</u>	<u>\$ 18,057,655</u>

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

RANDOLPH 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.

RANDOLPH 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.

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.

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

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.

**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.

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

**Note 4. Deposits and Investments**

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

State statutes authorize the County to invest in securities including, but not limited to, 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 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

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

*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.

*Funding Policy*

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

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Randolph County's Annual Report(s) can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

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

	General	Local Road and Street	Airport-Federal	Accident Report	Handgun Permit	Health	Interstate Compact Fee
Cash and investments - beginning	\$ 2,163,922	\$ 383,395	\$ 24,526	\$ 9,923	\$ 5,547	\$ 125,246	\$ -
Receipts:							
Taxes	5,577,239	-	-	-	-	154,160	-
Licenses and permits	44,635	-	-	-	-	-	-
Intergovernmental	471,659	236,026	-	-	-	32,556	-
Charges for services	1,073,761	-	-	855	8,160	8,259	-
Fines and forfeits	94,732	-	-	-	-	-	450
Other receipts	787,165	-	-	-	-	38,172	-
Total receipts	<u>8,049,191</u>	<u>236,026</u>	<u>-</u>	<u>855</u>	<u>8,160</u>	<u>233,147</u>	<u>450</u>
Disbursements:							
Personal services	5,244,792	-	-	-	-	194,702	-
Supplies	409,651	-	-	-	-	1,324	-
Other services and charges	2,014,071	-	-	1,267	7,657	82,858	375
Capital outlay	66,185	-	-	-	-	-	-
Other disbursements	-	332,721	-	-	-	-	-
Total disbursements	<u>7,734,699</u>	<u>332,721</u>	<u>-</u>	<u>1,267</u>	<u>7,657</u>	<u>278,884</u>	<u>375</u>
Excess (deficiency) of receipts over disbursements	<u>314,492</u>	<u>(96,695)</u>	<u>-</u>	<u>(412)</u>	<u>503</u>	<u>(45,737)</u>	<u>75</u>
Cash and investments - ending	<u>\$ 2,478,414</u>	<u>\$ 286,700</u>	<u>\$ 24,526</u>	<u>\$ 9,511</u>	<u>\$ 6,050</u>	<u>\$ 79,509</u>	<u>\$ 75</u>

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

	Donations	Landfill Host Fee	Criminal Justice Project Income/Seizure	Randolph County Fly-In Breakfast	Operation Pullover Grant	Clerk's Record Perpetuation
Cash and investments - beginning	\$ 9,972	\$ 126,271	\$ 2,884	\$ 2,468	\$ -	\$ 6,583
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	2,011	-	-	4,255
Other receipts	12,618	234,501	290	2,029	6,275	-
Total receipts	<u>12,618</u>	<u>234,501</u>	<u>2,301</u>	<u>2,029</u>	<u>6,275</u>	<u>4,255</u>
Disbursements:						
Personal services	-	-	-	-	6,275	-
Supplies	-	-	541	-	-	1,649
Other services and charges	8,030	128,054	-	1,837	-	1,700
Capital outlay	3,300	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>11,330</u>	<u>128,054</u>	<u>541</u>	<u>1,837</u>	<u>6,275</u>	<u>3,349</u>
Excess (deficiency) of receipts over disbursements	<u>1,288</u>	<u>106,447</u>	<u>1,760</u>	<u>192</u>	<u>-</u>	<u>906</u>
Cash and investments - ending	<u>\$ 11,260</u>	<u>\$ 232,718</u>	<u>\$ 4,644</u>	<u>\$ 2,660</u>	<u>\$ -</u>	<u>\$ 7,489</u>

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

	Electronic Map Generation	E-911	Drug Free Community	Ditch Maintenance	Local Emergency Planning	Highway
Cash and investments - beginning	\$ 1,200	\$ 175,789	\$ 15,242	\$ 363,644	\$ 13,381	\$ 190,244
Receipts:						
Taxes	-	-	-	638,974	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	2,067,964
Charges for services	6,000	253,317	-	-	-	-
Fines and forfeits	-	-	14,806	-	-	-
Other receipts	-	92,000	-	-	-	91,993
Total receipts	<u>6,000</u>	<u>345,317</u>	<u>14,806</u>	<u>638,974</u>	<u>-</u>	<u>2,159,957</u>
Disbursements:						
Personal services	-	251,866	-	-	-	1,214,987
Supplies	-	1,105	-	-	830	521,632
Other services and charges	-	91,919	15,242	-	3,107	291,313
Capital outlay	-	89,856	-	-	7,477	-
Other disbursements	-	-	-	299,853	-	-
Total disbursements	<u>-</u>	<u>434,746</u>	<u>15,242</u>	<u>299,853</u>	<u>11,414</u>	<u>2,027,932</u>
Excess (deficiency) of receipts over disbursements	<u>6,000</u>	<u>(89,429)</u>	<u>(436)</u>	<u>339,121</u>	<u>(11,414)</u>	<u>132,025</u>
Cash and investments - ending	<u>\$ 7,200</u>	<u>\$ 86,360</u>	<u>\$ 14,806</u>	<u>\$ 702,765</u>	<u>\$ 1,967</u>	<u>\$ 322,269</u>

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

	Property Reassessment	Prosecutor's Incentive	Supplemental Probation Juvenile	Supplementary Probation Adult	Administrative Probation Fee	Recorder's Record Perpetuation
Cash and investments - beginning	\$ 204,829	\$ 28,888	\$ 17,235	\$ 8,854	\$ 68,963	\$ 51,207
Receipts:						
Taxes	113,170	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	9,765	27,318	-	-	-	-
Charges for services	-	235	-	-	-	39,869
Fines and forfeits	-	-	1,135	36,516	12,007	-
Other receipts	-	-	-	23,727	-	-
Total receipts	<u>122,935</u>	<u>27,553</u>	<u>1,135</u>	<u>60,243</u>	<u>12,007</u>	<u>39,869</u>
Disbursements:						
Personal services	81,475	8,583	-	62,404	15,803	-
Supplies	-	-	-	-	-	48,753
Other services and charges	51,458	16,298	18,039	3,994	5,688	-
Capital outlay	3,842	-	-	-	-	-
Other disbursements	-	-	-	215	-	-
Total disbursements	<u>136,775</u>	<u>24,881</u>	<u>18,039</u>	<u>66,613</u>	<u>21,491</u>	<u>48,753</u>
Excess (deficiency) of receipts over disbursements	<u>(13,840)</u>	<u>2,672</u>	<u>(16,904)</u>	<u>(6,370)</u>	<u>(9,484)</u>	<u>(8,884)</u>
Cash and investments - ending	<u>\$ 190,989</u>	<u>\$ 31,560</u>	<u>\$ 331</u>	<u>\$ 2,484</u>	<u>\$ 59,479</u>	<u>\$ 42,323</u>

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

	County User Fee	Health Maintenance	Community Corrections Home Detention	Children's Advocate Program	County Misdemeanant Fund	Public Defender Reimbursement
Cash and investments - beginning	\$ 44,182	\$ 2,737	\$ 22,501	\$ 12,849	\$ 69,853	\$ 115,472
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	60,686	33,139	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	30,526	-	-	200	-	48,073
Other receipts	353	-	10,515	22,420	19,364	-
Total receipts	<u>91,565</u>	<u>33,139</u>	<u>10,515</u>	<u>22,620</u>	<u>19,364</u>	<u>48,073</u>
Disbursements:						
Personal services	70,726	26,012	1,819	15,000	576	119,566
Supplies	7,426	2,728	136	94	-	-
Other services and charges	27,407	584	6,277	4,349	3,018	-
Capital outlay	611	1,153	1,070	1,243	-	-
Other disbursements	1,736	-	-	-	-	-
Total disbursements	<u>107,906</u>	<u>30,477</u>	<u>9,302</u>	<u>20,686</u>	<u>3,594</u>	<u>119,566</u>
Excess (deficiency) of receipts over disbursements	<u>(16,341)</u>	<u>2,662</u>	<u>1,213</u>	<u>1,934</u>	<u>15,770</u>	<u>(71,493)</u>
Cash and investments - ending	<u>\$ 27,841</u>	<u>\$ 5,399</u>	<u>\$ 23,714</u>	<u>\$ 14,783</u>	<u>\$ 85,623</u>	<u>\$ 43,979</u>

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

	Clerk's Incentive	Surveyor's Cornerstone Perpetuation	Auditor's Platbook	Sheriff's Continuing Education	Jury Duty Pay	Airport Runway Grant
Cash and investments - beginning	\$ 41,623	\$ 4,201	\$ 56,988	\$ 12,522	\$ 48,520	\$ 133,053
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	12,979	-	-	-	-	4,015,793
Charges for services	39	5,115	8,452	1,032	-	-
Fines and forfeits	-	-	-	-	2,849	-
Other receipts	-	-	-	184	-	14,713
Total receipts	<u>13,018</u>	<u>5,115</u>	<u>8,452</u>	<u>1,216</u>	<u>2,849</u>	<u>4,030,506</u>
Disbursements:						
Personal services	-	-	-	-	2,497	-
Supplies	-	-	3,143	-	-	-
Other services and charges	935	6,000	6,374	12,834	-	4,157,259
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>935</u>	<u>6,000</u>	<u>9,517</u>	<u>12,834</u>	<u>2,497</u>	<u>4,157,259</u>
Excess (deficiency) of receipts over disbursements	<u>12,083</u>	<u>(885)</u>	<u>(1,065)</u>	<u>(11,618)</u>	<u>352</u>	<u>(126,753)</u>
Cash and investments - ending	<u>\$ 53,706</u>	<u>\$ 3,316</u>	<u>\$ 55,923</u>	<u>\$ 904</u>	<u>\$ 48,872</u>	<u>\$ 6,300</u>

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

	Emergency Response Team Grant	Health Department Grant	Courthouse Project	Union Literary Institute Grant	Health Department H1N1Grant	Local Option Certified Tax
Cash and investments - beginning	\$ 140	\$ 10	\$ -	\$ -	\$ 174	\$ -
Receipts:						
Taxes	-	-	-	-	-	3,861,553
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	15,944	-
Charges for services	-	-	105	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	33,064	55,144	-
Total receipts	<u>-</u>	<u>-</u>	<u>105</u>	<u>33,064</u>	<u>71,088</u>	<u>3,861,553</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	32,024	66,520	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	3,861,553
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,024</u>	<u>66,520</u>	<u>3,861,553</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>105</u>	<u>1,040</u>	<u>4,568</u>	<u>-</u>
Cash and investments - ending	<u>\$ 140</u>	<u>\$ 10</u>	<u>\$ 105</u>	<u>\$ 1,040</u>	<u>\$ 4,742</u>	<u>\$ -</u>

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

	Personal Property Tax Collections	Rainy Day	County Sales Disclosure	Union City Body Loan Escrow	EDIT RCFFO	Special Death Benefit
Cash and investments - beginning	\$ -	\$ 1,810,296	\$ 16,459	\$ 82,384	\$ 843	\$ 15,965
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	2,905	-	-	2,775
Fines and forfeits	-	-	-	-	-	260
Other receipts	10,560	168,709	-	203,348	-	-
Total receipts	10,560	168,709	2,905	203,348	-	3,035
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	82,894	2,740	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	10,560	145,221	-	140,000	-	-
Total disbursements	10,560	228,115	2,740	140,000	-	-
Excess (deficiency) of receipts over disbursements	-	(59,406)	165	63,348	-	3,035
Cash and investments - ending	\$ -	\$ 1,750,890	\$ 16,624	\$ 145,732	\$ 843	\$ 19,000

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

	State Welfare Allocation	Riverboat Revenue Sharing	CEDIT County Unit	Highway Disaster Relief	Criminal Justice Sheriff	Community Corrections Grant
Cash and investments - beginning	\$ -	\$ -	\$ 1,362,191	\$ 464,477	\$ 50	\$ 25,058
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	823,328	-	-	-	40,952	143,031
Charges for services	-	-	18,000	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	171,476	842,183	25,024	40,000	15,000
Total receipts	<u>823,328</u>	<u>171,476</u>	<u>860,183</u>	<u>25,024</u>	<u>80,952</u>	<u>158,031</u>
Disbursements:						
Personal services	-	-	-	-	8,505	124,215
Supplies	-	-	-	-	-	4,213
Other services and charges	-	-	-	1,500	25,844	26,895
Capital outlay	-	-	-	5,667	7,699	-
Other disbursements	823,328	171,476	739,074	-	-	3,551
Total disbursements	<u>823,328</u>	<u>171,476</u>	<u>739,074</u>	<u>7,167</u>	<u>42,048</u>	<u>158,874</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>121,109</u>	<u>17,857</u>	<u>38,904</u>	<u>(843)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,483,300</u>	<u>\$ 482,334</u>	<u>\$ 38,954</u>	<u>\$ 24,215</u>

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

	Dare	Community Corrections Project Income	LETPP GIS Grant	Levy Excise	CEDIT Winchester	CEDIT Union
Cash and investments - beginning	\$ 6,438	\$ 107,939	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	112,952	-	-	-	-
Other receipts	3,810	15,151	29,458	22,814	178,248	127,798
Total receipts	<u>3,810</u>	<u>128,103</u>	<u>29,458</u>	<u>22,814</u>	<u>178,248</u>	<u>127,798</u>
Disbursements:						
Personal services	-	73,736	-	-	-	-
Supplies	2,195	2,548	-	-	-	-
Other services and charges	868	59,333	29,458	-	-	-
Capital outlay	-	832	-	-	-	-
Other disbursements	-	-	-	-	178,248	127,798
Total disbursements	<u>3,063</u>	<u>136,449</u>	<u>29,458</u>	<u>-</u>	<u>178,248</u>	<u>127,798</u>
Excess (deficiency) of receipts over disbursements	<u>747</u>	<u>(8,346)</u>	<u>-</u>	<u>22,814</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 7,185</u>	<u>\$ 99,593</u>	<u>\$ -</u>	<u>\$ 22,814</u>	<u>\$ -</u>	<u>\$ -</u>

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

	CEDIT Albany	CEDIT Farmland	CEDIT Losantville	CEDIT Lynn	CEDIT Modoc	CEDIT Parker City
Cash and investments - beginning	\$ -	\$ -	\$ 12,421	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,914	17,748	-	19,176	2,296	22,047
Total receipts	<u>5,914</u>	<u>17,748</u>	<u>-</u>	<u>19,176</u>	<u>2,296</u>	<u>22,047</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,914	17,748	-	19,176	2,296	22,047
Total disbursements	<u>5,914</u>	<u>17,748</u>	<u>-</u>	<u>19,176</u>	<u>2,296</u>	<u>22,047</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,421</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	CEDIT Ridgeville	CEDIT Saratoga	County Identity Security	Randolph County S.V.O. Administrator	State S.V.O. Administrator	Randolph County Emergency Telephone System
Cash and investments - beginning	\$ -	\$ 5,037	\$ 36,590	\$ 3,632	\$ 8	\$ 36,186
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	10,958	1,755	195	119,379
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,686	-	-	-	-	-
Total receipts	<u>10,686</u>	<u>-</u>	<u>10,958</u>	<u>1,755</u>	<u>195</u>	<u>119,379</u>
Disbursements:						
Personal services	-	-	-	-	-	21,463
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	201	-
Capital outlay	-	-	7,800	-	-	-
Other disbursements	10,686	-	-	-	-	-
Total disbursements	<u>10,686</u>	<u>-</u>	<u>7,800</u>	<u>-</u>	<u>201</u>	<u>21,463</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>3,158</u>	<u>1,755</u>	<u>(6)</u>	<u>97,916</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 5,037</u>	<u>\$ 39,748</u>	<u>\$ 5,387</u>	<u>\$ 2</u>	<u>\$ 134,102</u>

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

	Sales Disclosure State	Clerk ARRA Incentive	Prosecutor ARRA Incentive	EDIT Special Legislation	Sheriff's Commissary Fund	Election Non-Reverting
Cash and investments - beginning	\$ 285	\$ -	\$ -	\$ 1,599,139	\$ 65,373	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	2,915	269	6,974	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,411,439	158,950	193,048
Total receipts	<u>2,915</u>	<u>269</u>	<u>6,974</u>	<u>1,411,439</u>	<u>158,950</u>	<u>193,048</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,840	-	-	1,196,144	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	182,110	-
Total disbursements	<u>2,840</u>	<u>-</u>	<u>-</u>	<u>1,196,144</u>	<u>182,110</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>75</u>	<u>269</u>	<u>6,974</u>	<u>215,295</u>	<u>(23,160)</u>	<u>193,048</u>
Cash and investments - ending	<u>\$ 360</u>	<u>\$ 269</u>	<u>\$ 6,974</u>	<u>\$ 1,814,434</u>	<u>\$ 42,213</u>	<u>\$ 193,048</u>

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

	Tax Incremental Financing	Jail Bond	Cumulative Capital Development	Cumulative Bridge	General Drain Improvement	Sheriff's Pension
Cash and investments - beginning	\$ 124,304	\$ 269,775	\$ 1,112,231	\$ 754,674	\$ 145,784	\$ 1,561,786
Receipts:						
Taxes	451,764	533,767	179,110	311,884	205,666	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	46,054	15,454	26,909	-	-
Charges for services	-	-	-	11,996	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	351,047	24,000	-	9,099	-	185,088
Total receipts	<u>802,811</u>	<u>603,821</u>	<u>194,564</u>	<u>359,888</u>	<u>205,666</u>	<u>185,088</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	614,025	102,749	535,347	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	927,115	-	-	-	222,235	106,735
Total disbursements	<u>927,115</u>	<u>614,025</u>	<u>102,749</u>	<u>535,347</u>	<u>222,235</u>	<u>106,735</u>
Excess (deficiency) of receipts over disbursements	<u>(124,304)</u>	<u>(10,204)</u>	<u>91,815</u>	<u>(175,459)</u>	<u>(16,569)</u>	<u>78,353</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 259,571</u>	<u>\$ 1,204,046</u>	<u>\$ 579,215</u>	<u>\$ 129,215</u>	<u>\$ 1,640,139</u>

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

	Congressional School Principal	City/ Town Court Costs	Coroner's Continuing Education	Congressional School Interest	Tax Sale Surplus	Tax Sale Redemption
Cash and investments - beginning	\$ 32,845	\$ 10,774	\$ 119	\$ 101,074	\$ 338,506	\$ 3,457
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	4,453	2,217	-	221,592	314,221
Total receipts	-	4,453	2,217	-	221,592	314,221
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	2,116	-	107,388	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	301,928	316,047
Total disbursements	-	-	2,116	-	409,316	316,047
Excess (deficiency) of receipts over disbursements	-	4,453	101	-	(187,724)	(1,826)
Cash and investments - ending	\$ 32,845	\$ 15,227	\$ 220	\$ 101,074	\$ 150,782	\$ 1,631

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

	Surplus Tax	State's Share Delinquent Taxes	Fines And Forfeitures	Sewage	Overweight Vehicle Fines	Sheriff's Department Training
Cash and investments - beginning	\$ 44,943	\$ -	\$ 6,395	\$ -	\$ 81	\$ 8,796
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	37,683	2,655	19,212	131,255	8,337	2,835
Total receipts	37,683	2,655	19,212	131,255	8,337	2,835
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	8,232	7,681
Capital outlay	-	-	-	-	-	-
Other disbursements	39,966	2,655	13,254	131,255	-	-
Total disbursements	39,966	2,655	13,254	131,255	8,232	7,681
Excess (deficiency) of receipts over disbursements	(2,283)	-	5,958	-	105	(4,846)
Cash and investments - ending	\$ 42,660	\$ -	\$ 12,353	\$ -	\$ 186	\$ 3,950

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

	Sheriff's Non-Reverting Prisoner Reimbursement	Infraction Judgements	Inheritance Tax	HEA 1001-2008 Homestead Credit	Payroll	PERF Withholdings
Cash and investments - beginning	\$ 28,968	\$ 2,732	\$ 242,121	\$ 8	\$ -	\$ 30,162
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,000	40,039	937,860	176,039	5,537,645	138,935
Total receipts	<u>4,000</u>	<u>40,039</u>	<u>937,860</u>	<u>176,039</u>	<u>5,537,645</u>	<u>138,935</u>
Disbursements:						
Personal services	-	-	-	-	3,895,237	133,841
Supplies	-	-	-	-	-	-
Other services and charges	-	40,764	-	171,383	236	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	1,052,572	3,375	1,642,172	-
Total disbursements	<u>-</u>	<u>40,764</u>	<u>1,052,572</u>	<u>174,758</u>	<u>5,537,645</u>	<u>133,841</u>
Excess (deficiency) of receipts over disbursements	<u>4,000</u>	<u>(725)</u>	<u>(114,712)</u>	<u>1,281</u>	<u>-</u>	<u>5,094</u>
Cash and investments - ending	<u>\$ 32,968</u>	<u>\$ 2,007</u>	<u>\$ 127,409</u>	<u>\$ 1,289</u>	<u>\$ -</u>	<u>\$ 35,256</u>

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

	Health Insurance Non-Reverting	Judges' Retirement Withholdings	Death Benefit	Hospital Liability	Education Plate Fee	Excess CAGIT and CEDIT
Cash and investments - beginning	\$ 1,462,411	\$ 1	\$ 40	\$ 33,800	\$ 38	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,105,739	-	283	-	1,087	244,166
Total receipts	1,105,739	-	283	-	1,087	244,166
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	248	-	1,125	244,166
Capital outlay	-	-	-	-	-	-
Other disbursements	1,398,153	-	-	-	-	-
Total disbursements	1,398,153	-	248	-	1,125	244,166
Excess (deficiency) of receipts over disbursements	(292,414)	-	35	-	(38)	-
Cash and investments - ending	\$ 1,169,997	\$ 1	\$ 75	\$ 33,800	\$ -	\$ -

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

	Innkeepers Tax	Financial Institution Tax	Sheriff's Retirement Withholdings	Wheel Tax	County Wheel Tax	DOC Loan Redemption
Cash and investments - beginning	\$ 2,897	\$ -	\$ 4,913	\$ 300	\$ 214,712	\$ 75,884
Receipts:						
Taxes	-	-	-	-		-
Licenses and permits	-	-	-	-		-
Intergovernmental	-	-	-	-		-
Charges for services	-	-	-	-		-
Fines and forfeits	-	-	-	-		-
Other receipts	43,470	63,162	21,734	462,701	380,986	190
Total receipts	<u>43,470</u>	<u>63,162</u>	<u>21,734</u>	<u>462,701</u>	<u>380,986</u>	<u>190</u>
Disbursements:						
Personal services	-	-	20,981	-		-
Supplies	-	-	-	-		-
Other services and charges	43,638	-	-	-		-
Capital outlay	-	-	-	-		-
Other disbursements	-	63,162	-	462,116	166,497	-
Total disbursements	<u>43,638</u>	<u>63,162</u>	<u>20,981</u>	<u>462,116</u>	<u>166,497</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(168)</u>	<u>-</u>	<u>753</u>	<u>585</u>	<u>214,489</u>	<u>190</u>
Cash and investments - ending	<u>\$ 2,729</u>	<u>\$ -</u>	<u>\$ 5,666</u>	<u>\$ 885</u>	<u>\$ 429,201</u>	<u>\$ 76,074</u>

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

	Mortgage Fee	Child Restraint System Fines	Tax Distribution	Treasurer	Inmates' Trust	Sheriff
Cash and investments - beginning	\$ 428	\$ -	\$ -	\$ 462,938	\$ 4,151	\$ 166
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,985	200	15,717,697	25,936,178	182,934	307,951
Total receipts	<u>1,985</u>	<u>200</u>	<u>15,717,697</u>	<u>25,936,178</u>	<u>182,934</u>	<u>307,951</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,990	200	158,269	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	15,559,428	25,997,264	182,339	307,946
Total disbursements	<u>1,990</u>	<u>200</u>	<u>15,717,697</u>	<u>25,997,264</u>	<u>182,339</u>	<u>307,946</u>
Excess (deficiency) of receipts over disbursements	<u>(5)</u>	<u>-</u>	<u>-</u>	<u>(61,086)</u>	<u>595</u>	<u>5</u>
Cash and investments - ending	<u>\$ 423</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 401,852</u>	<u>\$ 4,746</u>	<u>\$ 171</u>

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

	Airport	Prosecuting Attorney	Clerk	Emergency Medical Services	Recorder	Totals
Cash and investments - beginning	\$ 5,636	\$ 643	\$ 168,622	\$ -	\$ 50	\$ 17,472,974
Receipts:						
Taxes	-	-	-	-	-	12,027,287
Licenses and permits	-	-	-	-	-	44,635
Intergovernmental	-	-	-	-	-	8,079,557
Charges for services	-	-	-	-	-	1,583,320
Fines and forfeits	-	-	-	-	-	360,772
Other receipts	65,916	5,756	2,309,735	468,197	127,151	60,734,840
Total receipts	65,916	5,756	2,309,735	468,197	127,151	82,830,411
Disbursements:						
Personal services	-	-	-	-	-	11,595,061
Supplies	-	-	-	-	-	1,007,968
Other services and charges	-	-	-	-	-	10,534,762
Capital outlay	-	-	-	-	-	196,735
Other disbursements	65,523	5,756	2,253,052	468,197	127,151	58,911,204
Total disbursements	65,523	5,756	2,253,052	468,197	127,151	82,245,730
Excess (deficiency) of receipts over disbursements	393	-	56,683	-	-	584,681
Cash and investments - ending	\$ 6,029	\$ 643	\$ 225,305	\$ -	\$ 50	\$ 18,057,655

RANDOLPH 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.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 567,901
Buildings	15,433,799
Improvements other than buildings	3,339,819
Machinery and equipment	<u>6,166,363</u>
Total governmental activities, capital assets not being depreciated	<u><u>\$ 25,507,882</u></u>

RANDOLPH 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:		
Jail Building	\$ 1,565,000	\$ 585,600
RCCFO Building	<u>4,555,000</u>	<u>417,815</u>
Total governmental activities debt	<u>\$ 6,120,000</u>	<u>\$ 1,003,415</u>

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](http://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 RANDOLPH COUNTY, INDIANA

Compliance

We have audited the compliance of Randolph 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 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, the County Council, 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

July 6, 2011

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

Federal Grantor Agency/Pass-Through Entity Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
Pass-Through Office of Community and Rural Affairs (OCRA) Community Development Block Grants/State's Program Union Literary Institute Grant	14.228	PL-09-016	\$ 27,464
Pass-Through Office of the Lieutenant Governor Highway Disaster Grant		Year 2008	<u>24,628</u>
Total for federal grantor agency			<u>52,092</u>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	09-VA-122	<u>28,057</u>
Violence Against Women Formula Grant	16.588	09-STO-30	<u>32,629</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	08(a)-DJ-024 09-DJ-015	12,842 <u>28,652</u>
Total for program			<u>41,494</u>
Total for federal grantor agency			<u>102,180</u>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
Direct			
Airport Improvement Program	20.106	3-18-0088-009 3-18-0088-010 3-18-0088-011	31,391 65,705 <u>3,681,840</u>
Total for program			<u>3,778,936</u>
Pass-Through Indiana Department of Transportation ARRA - Highway Planning and Construction	20.205	DES 0801083	<u>21,095</u>
Total for federal grantor agency			<u>3,800,031</u>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069	A-0-70-0531186 A-0-70-0531464	9,469 <u>57,052</u>
Total for program			<u>66,521</u>
Pass-Through Indiana Family and Social Services Administration ARRA - Child Support Enforcement	93.563		8,729
ARRA - Prosecutor Incentive			269
ARRA - Clerk Incentive			<u>75</u>
Total ARRA - Child Support Enforcement			<u>8,998</u>
Child Support Enforcement General Reimbursement			173,167
Indirect Costs			50,770
Prosecutor Incentive			6,149
Clerk Incentive			<u>75</u>
Total - Child Support Enforcement			<u>230,161</u>
Total for program			<u>239,159</u>
Total for federal grantor agency			<u>305,680</u>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	C44P-0-317A	18,597
Homeland Security Grant Program	97.067	C44P-0-184A	<u>14,564</u>
Total for federal grantor agency			<u>33,161</u>
Total federal awards expended			<u>\$ 4,293,144</u>

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

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

**Note1. Basis of Presentation**

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

RANDOLPH 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:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
20.106	Airport Improvement Grant

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.

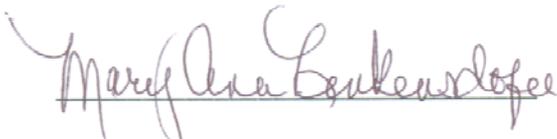
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**Finding Number 2009-1**

Original SBA Audit Report Number	B37284
Fiscal Year	2009
Auditee Contact Person	Mary Ann Lenkensdofer
Title of Contact Person	County Auditor
Phone Number	(765) 584-6700
Status of Finding	The Corrective Action Plan was accepted by the Department of Transportation –FAA

**Finding Number 2009-2**

Original SBA Audit Report Number	B37284
Fiscal Year	2009
Auditee Contact Person	Mary Ann Lenkensdofer
Title of Contact Person	County Auditor
Phone Number	(765) 584-6700
Status of Finding	The Corrective Action Plan was accepted by the Department of Transportation-FAA



Mary Ann Lenkensdofer, Auditor



Date

RANDOLPH COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 6, 2011, with David B. Kelley, former Auditor; Mary Ann Lenkensdofer, Auditor; and Max Holaday, President of the County Council. Our audit disclosed no material items that warrant comment at this time.