

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
RANDOLPH COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
06/12/2012

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Mary Ann Lenkensdofer	01-01-11 to 12-31-14
Treasurer	Jane A. Grove	01-01-11 to 12-31-14
Clerk	Claudia R. Thornburg	01-01-09 to 12-31-12
Sheriff	Ken Hendrickson	01-01-11 to 12-31-14
Recorder	Debbie Preston	01-01-11 to 12-31-14
President of the Board of County Commissioners	Noel (Bud) Carpenter Troy Prescott	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the County Council	Max Holaday	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF RANDOLPH COUNTY, INDIANA

We have audited the accompanying financial statement of Randolph County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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.

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, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated April 30, 2012, 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
(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 of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

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

April 30, 2012



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT
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, 2011, and have issued our report thereon dated April 30, 2012. 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 THE FINANCIAL STATEMENT
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, County Commissioners, 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

April 30, 2012

FINANCIAL STATEMENT

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

RANDOLPH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General	\$ 2,478,414	\$ 7,465,923	\$ 7,891,279	\$ 2,053,058
Road & Street	286,700	228,135	286,728	228,107
AIRPORT - Local	24,526	-	24,526	-
Accident Report	9,511	1,066	4,567	6,010
Handgun Permit	6,050	8,000	2,128	11,922
Health Department	79,509	223,736	200,072	103,173
EMS collections	-	633,384	633,384	-
VIN Inspections	-	845	-	845
Clerks Record Perpetuation	7,488	5,466	2,111	10,843
Recorder's Enhanced Access	-	365	-	365
Electronic Map Generation Fund	7,200	100	-	7,300
E-911	86,360	345,573	347,428	84,505
Co Drug Free Community	14,806	17,819	14,806	17,819
Ditch Maintenance	702,765	611,294	432,650	881,409
Local Emerg. Planning	1,967	3,555	3,402	2,120
Prosec Incentive	31,560	35,630	17,328	49,862
Suppl Probation/Juv	331	1,459	-	1,790
Suppl Probation/Adult	2,484	51,339	5,057	48,766
Recorders Record Perpetuation	42,323	38,661	33,229	47,755
County User Fee	27,840	103,449	94,499	36,790
Health Maintenance	5,399	33,139	19,599	18,939
Children's Advocate Program	14,782	19,991	18,912	15,861
County Misdemeanor Fund	85,623	19,364	63,003	41,984
Public Defender Reimburse	43,979	137,623	147,870	33,732
Clerks Incentive	53,706	23,679	5,844	71,541
Jail Commissary Account	42,213	177,744	134,851	85,106
Surveyors Cornerstone Perpetuation	3,316	4,965	3,000	5,281
Jury Pay	48,872	2,808	4,608	47,072
Sherriff Non-Reverting Prisoner Reimbursement	32,968	2,665	35,299	334
Local Option Cert	-	3,366,641	3,366,641	-
Rainy Day	1,750,889	117,306	391,081	1,477,114
Co Sales Disclosure	16,624	2,665	3,896	15,393
Comm Correction Grant 2011/12	24,215	154,649	155,807	23,057
Health Dept.- Trust Fund	-	19,255	-	19,255
Levy Excess	22,814	-	-	22,814
Co. Identity Security	39,748	6,429	30,000	16,177
Randolph County Emergency Telephone System	134,102	103,952	74,332	163,722
Major Moves	482,334	-	425,097	57,237
Rand. Co. S.V.O. Administrator	5,387	2,044	2,150	5,281
CEDIT/ CO Unit	1,483,300	844,825	395,002	1,933,123
Property Reassessment - 2015	-	199,851	-	199,851
Recorder Cashbook	50	112,765	112,765	50
93.563 ARRA Clerk IV-D Incent	269	-	-	269
93.563 ARRA Pros IV-D Incent	6,974	-	-	6,974
Title IV-D Incentive - General	-	23,679	-	23,679
Elected Official Training	-	1,287	-	1,287
Cum. Capital Devel	1,204,046	196,394	79,248	1,321,192
Cumulative Bridge	579,215	449,665	338,456	690,424
General Drain	129,215	154,379	127,510	156,084
Congressional School - Principal	32,845	-	-	32,845
City/Town Court Costs	15,227	4,391	-	19,618
Coroner Con't Ed	221	2,172	2,176	217
Congressional Interest - Int	101,074	-	-	101,074
Clerk's Food Fund	-	650	378	272
Tax Sale Surplus	150,782	89,615	152,671	87,726
Tax Sale Redemption	1,631	42,770	44,377	24
Surplus Tax	42,660	20,130	40,739	22,051
Fines & Forfeitures	12,353	16,831	27,671	1,513
Sales Disclosure/State	360	2,665	2,650	375
Sewage	-	117,672	117,672	-
Overweight Vehicle Fines	186	5,725	5,281	630
Sheriff Cashbook	171	294,007	294,178	-
Infraction Judgements	2,007	44,541	44,201	2,347
Inheritance Tax	127,409	1,357,383	1,253,554	231,238
Inmate Trust	4,746	199,705	198,436	6,015
Death Benefit	19,075	4,128	22,633	570
Education Plate Fee	-	882	788	94
Innkeepers Tax	2,729	42,405	38,978	6,156
Financial Institution Tax	-	64,826	64,826	-
Sheriff Retirement - Withholding	5,665	21,133	21,154	5,644

The notes to the financial statement 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, 2011

(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
County Wheel Tax	429,201	397,002	335,019	491,184
Mortgage Fee	423	1,835	1,900	358
Child Restraint Sys Fines	-	25	25	-
Interstate Compact Fee	75	650	600	125
Homestead Credit Rebate Fund	-	4,689	4,689	-
HEA 1001-2008 Homestead Credit	1,289	135	-	1,424
Prosecuting Attorney's Trust Fund	643	12,186	12,598	231
State S.V.O. Administrator	2	287	287	2
Wheel Tax	885	481,154	482,039	-
Comm Vehicle Excise Tax	-	14,749,677	14,749,677	-
Treasurer	401,852	25,915,386	25,918,370	398,868
Randolph County BOAC	6,029	78,178	79,870	4,337
Clerk's Cashbook	225,305	2,462,102	2,454,462	232,945
Sheriff's Pension	1,640,138	148,638	128,634	1,660,142
Donations	11,260	29,013	10,246	30,027
Operation Pullover	-	6,500	6,500	-
Highway	322,269	2,465,167	1,828,096	959,340
Property Reassessment	190,989	412	101,291	90,110
Admin Fee/Fund Probation	59,479	14,966	72,325	2,120
Comm Corr Project Income	99,593	156,392	129,276	126,709
Auditors Platbook	55,923	7,926	14,075	49,774
Sheriff Continuing	904	688	1,432	160
#20.106 Airport Runway	6,300	1,362,160	1,368,460	-
Emerg Response Team Grant	140	-	140	-
Health Fund Grant	10	-	10	-
Courthouse Project	105	-	105	-
Union Literary Institute Grant	1,040	18,310	19,350	-
Per Prop Audit Tax Collec.2010	-	296,887	36,691	260,196
IDOC Escrow/ UC Body Loan	145,732	41,763	117,996	69,499
RCCFO Fund Edit	843	-	843	-
State Welfare Allocation	-	793,226	793,226	-
Riverboat Revenue Sharing	-	171,476	171,476	-
EDIT/ SPEC Legislation	1,814,434	858,573	1,915,950	757,057
Landfill Host Fee	232,718	231,292	66,069	397,941
CTP	23,714	6,670	18,226	12,158
#16.738 Drug Task Force Grant	38,955	96,648	94,508	41,095
DARE	7,185	4,451	4,110	7,526
CJ Proj. Income/Seizure	4,644	5,017	2,382	7,279
Health Department H1N1 Grant	4,740	3,999	2,792	5,947
CEDIT/Winchester	-	153,464	153,464	-
CEDIT/Union	-	138,400	138,400	-
CEDIT/Albany	-	768	768	-
CEDIT/Farmland	-	17,068	17,068	-
CEDIT/Losantville	12,421	7,481	19,902	-
CEDIT/Lynn	-	16,445	16,445	-
CEDIT/Modoc	-	1,792	1,792	-
CEDIT/Parker City	-	13,108	13,108	-
CEDIT/Ridgeville	-	10,387	10,387	-
CEDIT/Saratoga	5,037	9,737	14,774	-
#97.042 EMA Competitive Grant	-	7,500	7,500	-
Rand. Co. Cardinal Energy TIF	-	82,245	82,245	-
#97.073 Sub-Grant (Grant Cty)	-	83,849	83,849	-
Election Non Reverting	193,048	-	16,330	176,718
Winchester TIF's	-	346,410	346,410	-
Jail Bond	259,571	559,188	611,055	207,704
Rand. Co. Fly-In Breakfast	2,660	2,483	1,863	3,280
Sheriff Dept Training	3,950	3,256	4,825	2,381
Surplus PTRC	-	135	135	-
Payroll	-	5,003,333	5,003,333	-
PERF Withholdings	35,256	129,858	130,752	34,362
Health Ins/Non-Reverting	1,169,997	2,163,079	2,145,740	1,187,336
Judges Retirement Withholdings	1	-	1	-
Hospital Liability	33,800	-	33,800	-
DOC Loan Redemption	76,074	86,154	64,584	97,644
State's Share Delinquent Tax/P	-	134	134	-
Totals	\$ 18,057,649	\$ 77,944,948	\$ 78,122,937	\$ 17,879,660

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

RANDOLPH COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the 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 statement. The aggregate receipts may include 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.

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

RANDOLPH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Penalties which include fees received for late payments.

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 statement. The aggregate disbursements may include 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.

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

RANDOLPH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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
(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 statement. 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 any replacement items purchased.

Note 6. Pension Plans

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 Indiana Public Retirement System (INPRS) 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.

INPRS 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:

RANDOLPH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

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 County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	General	Road & Street	AIRPORT - Local	Accident Report	Handgun Permit	Health Department	EMS collections
Cash and investments - beginning	\$ 2,478,414	\$ 286,700	\$ 24,526	\$ 9,511	\$ 6,050	\$ 79,509	\$ -
Receipts:							
Taxes	5,257,003	-	-	-	-	172,712	-
Licenses and permits	37,139	-	-	-	-	-	-
Intergovernmental	444,899	228,135	-	-	-	14,884	-
Charges for services	1,142,826	-	-	1,066	8,000	9,965	633,384
Fines and forfeits	118,943	-	-	-	-	-	-
Other receipts	465,113	-	-	-	-	26,175	-
Total receipts	<u>7,465,923</u>	<u>228,135</u>	<u>-</u>	<u>1,066</u>	<u>8,000</u>	<u>223,736</u>	<u>633,384</u>
Disbursements:							
Personal services	5,659,295	-	-	-	-	151,597	-
Supplies	401,999	-	-	4,567	-	2,401	-
Other services and charges	1,762,056	-	24,526	-	2,128	46,074	633,384
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	67,929	-	-	-	-	-	-
Other disbursements	-	286,728	-	-	-	-	-
Total disbursements	<u>7,891,279</u>	<u>286,728</u>	<u>24,526</u>	<u>4,567</u>	<u>2,128</u>	<u>200,072</u>	<u>633,384</u>
Excess (deficiency) of receipts over disbursements	<u>(425,356)</u>	<u>(58,593)</u>	<u>(24,526)</u>	<u>(3,501)</u>	<u>5,872</u>	<u>23,664</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,053,058</u>	<u>\$ 228,107</u>	<u>\$ -</u>	<u>\$ 6,010</u>	<u>\$ 11,922</u>	<u>\$ 103,173</u>	<u>\$ -</u>

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	VIN Inspections	Clerks Record Perpetuation	Recorder's Enhanced Access	Electronic Map Generation Fund	E-911	Co Drug Free Community	Ditch Maintenance
Cash and investments - beginning	\$ -	\$ 7,488	\$ -	\$ 7,200	\$ 86,360	\$ 14,806	\$ 702,765
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	845	-	365	-	253,273	-	-
Fines and forfeits	-	5,466	-	-	-	17,819	-
Other receipts	-	-	-	100	92,300	-	611,294
Total receipts	<u>845</u>	<u>5,466</u>	<u>365</u>	<u>100</u>	<u>345,573</u>	<u>17,819</u>	<u>611,294</u>
Disbursements:							
Personal services	-	-	-	-	272,383	-	-
Supplies	-	-	-	-	692	-	-
Other services and charges	-	2,111	-	-	71,141	14,806	1,296
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	3,212	-	-
Other disbursements	-	-	-	-	-	-	431,354
Total disbursements	<u>-</u>	<u>2,111</u>	<u>-</u>	<u>-</u>	<u>347,428</u>	<u>14,806</u>	<u>432,650</u>
Excess (deficiency) of receipts over disbursements	<u>845</u>	<u>3,355</u>	<u>365</u>	<u>100</u>	<u>(1,855)</u>	<u>3,013</u>	<u>178,644</u>
Cash and investments - ending	<u>\$ 845</u>	<u>\$ 10,843</u>	<u>\$ 365</u>	<u>\$ 7,300</u>	<u>\$ 84,505</u>	<u>\$ 17,819</u>	<u>\$ 881,409</u>

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Local Emerg. Planning	Prosec Incentive	Suppl Probation/Juv	Suppl Probation/Adult	Recorders Record Perpetuation	County User Fee	Health Maintenance
Cash and investments - beginning	\$ 1,967	\$ 31,560	\$ 331	\$ 2,484	\$ 42,323	\$ 27,840	\$ 5,399
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	35,630	-	-	-	66,051	-
Charges for services	3,555	-	-	-	38,661	-	33,139
Fines and forfeits	-	-	1,459	47,638	-	36,988	-
Other receipts	-	-	-	3,701	-	410	-
Total receipts	<u>3,555</u>	<u>35,630</u>	<u>1,459</u>	<u>51,339</u>	<u>38,661</u>	<u>103,449</u>	<u>33,139</u>
Disbursements:							
Personal services	-	8,892	-	2,394	-	67,491	14,749
Supplies	150	-	-	-	33,124	5,500	3,448
Other services and charges	1,871	8,436	-	2,533	105	19,612	1,091
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,381	-	-	-	-	176	311
Other disbursements	-	-	-	130	-	1,720	-
Total disbursements	<u>3,402</u>	<u>17,328</u>	<u>-</u>	<u>5,057</u>	<u>33,229</u>	<u>94,499</u>	<u>19,599</u>
Excess (deficiency) of receipts over disbursements	<u>153</u>	<u>18,302</u>	<u>1,459</u>	<u>46,282</u>	<u>5,432</u>	<u>8,950</u>	<u>13,540</u>
Cash and investments - ending	<u>\$ 2,120</u>	<u>\$ 49,862</u>	<u>\$ 1,790</u>	<u>\$ 48,766</u>	<u>\$ 47,755</u>	<u>\$ 36,790</u>	<u>\$ 18,939</u>

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Children's Advocate Program	County Misdemeanant Fund	Public Defender Reimburse	Clerks Incentive	Jail Commissary Account	Surveyors Cornerstone Perpetuation	Jury Pay
Cash and investments - beginning	\$ 14,782	\$ 85,623	\$ 43,979	\$ 53,706	\$ 42,213	\$ 3,316	\$ 48,872
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	23,679	-	-	-
Charges for services	-	-	-	-	177,744	4,965	-
Fines and forfeits	212	-	57,623	-	-	-	2,808
Other receipts	19,779	19,364	80,000	-	-	-	-
Total receipts	<u>19,991</u>	<u>19,364</u>	<u>137,623</u>	<u>23,679</u>	<u>177,744</u>	<u>4,965</u>	<u>2,808</u>
Disbursements:							
Personal services	15,000	654	147,870	-	-	-	4,608
Supplies	83	-	-	-	-	-	-
Other services and charges	3,431	62,349	-	5,844	-	3,000	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	398	-	-	-	-	-	-
Other disbursements	-	-	-	-	134,851	-	-
Total disbursements	<u>18,912</u>	<u>63,003</u>	<u>147,870</u>	<u>5,844</u>	<u>134,851</u>	<u>3,000</u>	<u>4,608</u>
Excess (deficiency) of receipts over disbursements	<u>1,079</u>	<u>(43,639)</u>	<u>(10,247)</u>	<u>17,835</u>	<u>42,893</u>	<u>1,965</u>	<u>(1,800)</u>
Cash and investments - ending	<u>\$ 15,861</u>	<u>\$ 41,984</u>	<u>\$ 33,732</u>	<u>\$ 71,541</u>	<u>\$ 85,106</u>	<u>\$ 5,281</u>	<u>\$ 47,072</u>

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sherriff Non-Reverting Prisoner Reimbursement	Local Option Cert	Rainy Day	Co Sales Disclosure	Comm Correction Grant 2011/12	Health Dept.- Trust Fund	Levy Excess
Cash and investments - beginning	\$ 32,968	\$ -	\$ 1,750,889	\$ 16,624	\$ 24,215	\$ -	\$ 22,814
Receipts:							
Taxes	-	3,366,641	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	2,665	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,665	-	117,306	-	154,649	19,255	-
Total receipts	2,665	3,366,641	117,306	2,665	154,649	19,255	-
Disbursements:							
Personal services	-	-	-	-	122,450	-	-
Supplies	35,299	-	-	-	6,438	-	-
Other services and charges	-	-	336,809	3,896	26,919	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	3,366,641	54,272	-	-	-	-
Total disbursements	35,299	3,366,641	391,081	3,896	155,807	-	-
Excess (deficiency) of receipts over disbursements	(32,634)	-	(273,775)	(1,231)	(1,158)	19,255	-
Cash and investments - ending	\$ 334	\$ -	\$ 1,477,114	\$ 15,393	\$ 23,057	\$ 19,255	\$ 22,814

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Co. Identity Security	Randolph County Emergency Telephone System	Major Moves	Rand. Co. S.V.O. Administrator	CEDIT/ CO Unit	Property Reassessment - 2015	Recorder Cashbook
Cash and investments - beginning	\$ 39,748	\$ 134,102	\$ 482,334	\$ 5,387	\$ 1,483,300	\$ -	\$ 50
Receipts:							
Taxes	-	-	-	-	512,762	183,995	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	15,856	-
Charges for services	6,429	103,952	-	2,044	18,000	-	112,765
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	314,063	-	-
Total receipts	<u>6,429</u>	<u>103,952</u>	<u>-</u>	<u>2,044</u>	<u>844,825</u>	<u>199,851</u>	<u>112,765</u>
Disbursements:							
Personal services	-	24,530	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	36,417	320,406	2,150	31,752	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	30,000	13,385	104,691	-	-	-	-
Other disbursements	-	-	-	-	363,250	-	112,765
Total disbursements	<u>30,000</u>	<u>74,332</u>	<u>425,097</u>	<u>2,150</u>	<u>395,002</u>	<u>-</u>	<u>112,765</u>
Excess (deficiency) of receipts over disbursements	<u>(23,571)</u>	<u>29,620</u>	<u>(425,097)</u>	<u>(106)</u>	<u>449,823</u>	<u>199,851</u>	<u>-</u>
Cash and investments - ending	<u>\$ 16,177</u>	<u>\$ 163,722</u>	<u>\$ 57,237</u>	<u>\$ 5,281</u>	<u>\$ 1,933,123</u>	<u>\$ 199,851</u>	<u>\$ 50</u>

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	93.563 ARRA Clerk IV-D Incent	93.563 ARRA Pros IV-D Incent	Title IV-D Incentive - General	Elected Official Training	Cum. Capital Devel	Cumulative Bridge	General Drain
Cash and investments - beginning	\$ 269	\$ 6,974	\$ -	\$ -	\$ 1,204,046	\$ 579,215	\$ 129,215
Receipts:							
Taxes	-	-	-	-	174,448	303,765	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	23,679	-	15,034	26,178	-
Charges for services	-	-	-	1,287	-	119,722	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	6,912	-	154,379
Total receipts	-	-	23,679	1,287	196,394	449,665	154,379
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	79,248	338,456	2,591
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	124,919
Total disbursements	-	-	-	-	79,248	338,456	127,510
Excess (deficiency) of receipts over disbursements	-	-	23,679	1,287	117,146	111,209	26,869
Cash and investments - ending	\$ 269	\$ 6,974	\$ 23,679	\$ 1,287	\$ 1,321,192	\$ 690,424	\$ 156,084

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Congressional School - Principal	City/Town Court Costs	Coroner Con't Ed	Congressional Interest - Int	Clerk's Food Fund	Tax Sale Surplus	Tax Sale Redemption
Cash and investments - beginning	\$ 32,845	\$ 15,227	\$ 221	\$ 101,074	\$ -	\$ 150,782	\$ 1,631
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	2,172	-	-	-	-
Fines and forfeits	-	4,391	-	-	-	-	-
Other receipts	-	-	-	-	650	89,615	42,770
Total receipts	-	4,391	2,172	-	650	89,615	42,770
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	2,176	-	378	6,676	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	145,995	44,377
Total disbursements	-	-	2,176	-	378	152,671	44,377
Excess (deficiency) of receipts over disbursements	-	4,391	(4)	-	272	(63,056)	(1,607)
Cash and investments - ending	\$ 32,845	\$ 19,618	\$ 217	\$ 101,074	\$ 272	\$ 87,726	\$ 24

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Surplus Tax	Fines & Forfeitures	Sales Disclosure/State	Sewage	Overweight Vehicle Fines	Sheriff Cashbook	Infraction Judgements
Cash and investments - beginning	\$ 42,660	\$ 12,353	\$ 360	\$ -	\$ 186	\$ 171	\$ 2,007
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	2,665	117,672	-	294,007	-
Fines and forfeits	-	16,831	-	-	5,725	-	44,541
Other receipts	20,130	-	-	-	-	-	-
Total receipts	20,130	16,831	2,665	117,672	5,725	294,007	44,541
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,065	-	2,650	-	5,281	-	44,201
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	39,674	27,671	-	117,672	-	294,178	-
Total disbursements	40,739	27,671	2,650	117,672	5,281	294,178	44,201
Excess (deficiency) of receipts over disbursements	(20,609)	(10,840)	15	-	444	(171)	340
Cash and investments - ending	<u>\$ 22,051</u>	<u>\$ 1,513</u>	<u>\$ 375</u>	<u>\$ -</u>	<u>\$ 630</u>	<u>\$ -</u>	<u>\$ 2,347</u>

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Inheritance Tax	Inmate Trust	Death Benefit	Education Plate Fee	Innkeepers Tax	Financial InstitutionTax	Sheriff Retirement - Withholding
Cash and investments - beginning	\$ 127,409	\$ 4,746	\$ 19,075	\$ -	\$ 2,729	\$ -	\$ 5,665
Receipts:							
Taxes	1,357,383	-	-	-	42,405	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	199,705	3,420	-	-	-	-
Fines and forfeits	-	-	599	-	-	-	-
Other receipts	-	-	109	882	-	64,826	21,133
Total receipts	<u>1,357,383</u>	<u>199,705</u>	<u>4,128</u>	<u>882</u>	<u>42,405</u>	<u>64,826</u>	<u>21,133</u>
Disbursements:							
Personal services	-	-	-	-	-	-	21,154
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	22,633	788	38,978	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>1,253,554</u>	<u>198,436</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>64,826</u>	<u>-</u>
Total disbursements	<u>1,253,554</u>	<u>198,436</u>	<u>22,633</u>	<u>788</u>	<u>38,978</u>	<u>64,826</u>	<u>21,154</u>
Excess (deficiency) of receipts over disbursements	<u>103,829</u>	<u>1,269</u>	<u>(18,505)</u>	<u>94</u>	<u>3,427</u>	<u>-</u>	<u>(21)</u>
Cash and investments - ending	<u>\$ 231,238</u>	<u>\$ 6,015</u>	<u>\$ 570</u>	<u>\$ 94</u>	<u>\$ 6,156</u>	<u>\$ -</u>	<u>\$ 5,644</u>

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	County Wheel Tax	Mortgage Fee	Child Restraint Sys Fines	Interstate Compact Fee	Homestead Credit Rebate Fund	HEA 1001-2008 Homestead Credit	Prosecuting Attorney's Trust Fund
Cash and investments - beginning	\$ 429,201	\$ 423	\$ -	\$ 75	\$ -	\$ 1,289	\$ 643
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	1,835	-	-	-	-	12,186
Fines and forfeits	-	-	25	650	-	-	-
Other receipts	397,002	-	-	-	4,689	135	-
Total receipts	<u>397,002</u>	<u>1,835</u>	<u>25</u>	<u>650</u>	<u>4,689</u>	<u>135</u>	<u>12,186</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	335,019	1,900	25	600	4,689	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	12,598
Total disbursements	<u>335,019</u>	<u>1,900</u>	<u>25</u>	<u>600</u>	<u>4,689</u>	<u>-</u>	<u>12,598</u>
Excess (deficiency) of receipts over disbursements	<u>61,983</u>	<u>(65)</u>	<u>-</u>	<u>50</u>	<u>-</u>	<u>135</u>	<u>(412)</u>
Cash and investments - ending	<u>\$ 491,184</u>	<u>\$ 358</u>	<u>\$ -</u>	<u>\$ 125</u>	<u>\$ -</u>	<u>\$ 1,424</u>	<u>\$ 231</u>

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	State S.V.O. Administrator	Wheel Tax	Comm Vehicle Excise Tax	Treasurer	Randolph County BOAC	Clerk's Cashbook	Sheriff's Pension
Cash and investments - beginning	\$ 2	\$ 885	\$ -	\$ 401,852	\$ 6,029	\$ 225,305	\$ 1,640,138
Receipts:							
Taxes	-	-	13,516,523	25,915,386	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	1,072,351	-	-	-	-
Charges for services	272	-	-	-	78,178	-	148,638
Fines and forfeits	-	-	-	-	-	2,462,102	-
Other receipts	15	481,154	160,803	-	-	-	-
Total receipts	<u>287</u>	<u>481,154</u>	<u>14,749,677</u>	<u>25,915,386</u>	<u>78,178</u>	<u>2,462,102</u>	<u>148,638</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	287	-	-	-	-	-	128,634
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	482,039	14,749,677	25,918,370	79,870	2,454,462	-
Total disbursements	<u>287</u>	<u>482,039</u>	<u>14,749,677</u>	<u>25,918,370</u>	<u>79,870</u>	<u>2,454,462</u>	<u>128,634</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(885)</u>	<u>-</u>	<u>(2,984)</u>	<u>(1,692)</u>	<u>7,640</u>	<u>20,004</u>
Cash and investments - ending	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 398,868</u>	<u>\$ 4,337</u>	<u>\$ 232,945</u>	<u>\$ 1,660,142</u>

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Donations	Operation Pullover	Highway	Property Reassessment	Admin Fee/Fund Probation	Comm Corr Project Income	Auditors Platbook
Cash and investments - beginning	\$ 11,260	\$ -	\$ 322,269	\$ 190,989	\$ 59,479	\$ 99,593	\$ 55,923
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	2,126,092	412	-	-	-
Charges for services	-	-	-	-	-	-	7,926
Fines and forfeits	-	-	-	-	14,966	131,392	-
Other receipts	29,013	6,500	339,075	-	-	25,000	-
Total receipts	<u>29,013</u>	<u>6,500</u>	<u>2,465,167</u>	<u>412</u>	<u>14,966</u>	<u>156,392</u>	<u>7,926</u>
Disbursements:							
Personal services	-	6,500	1,013,338	204	72,325	62,729	-
Supplies	-	-	487,108	-	-	2,457	1,937
Other services and charges	5,255	-	327,650	82,788	-	61,152	12,138
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	4,991	-	-	18,299	-	2,938	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>10,246</u>	<u>6,500</u>	<u>1,828,096</u>	<u>101,291</u>	<u>72,325</u>	<u>129,276</u>	<u>14,075</u>
Excess (deficiency) of receipts over disbursements	<u>18,767</u>	<u>-</u>	<u>637,071</u>	<u>(100,879)</u>	<u>(57,359)</u>	<u>27,116</u>	<u>(6,149)</u>
Cash and investments - ending	<u>\$ 30,027</u>	<u>\$ -</u>	<u>\$ 959,340</u>	<u>\$ 90,110</u>	<u>\$ 2,120</u>	<u>\$ 126,709</u>	<u>\$ 49,774</u>

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sheriff Continuing	#20.106 Airport Runway	Emerg Response Team Grant	Health Fund Grant	Courthouse Project	Union Literary Institute Grant	Per Prop Audit Tax Collec.2010
Cash and investments - beginning	\$ 904	\$ 6,300	\$ 140	\$ 10	\$ 105	\$ 1,040	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	1,300,037	-	-	-	-	-
Charges for services	688	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	62,123	-	-	-	18,310	296,887
Total receipts	<u>688</u>	<u>1,362,160</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,310</u>	<u>296,887</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,432	1,368,460	140	10	105	19,350	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	36,691
Total disbursements	<u>1,432</u>	<u>1,368,460</u>	<u>140</u>	<u>10</u>	<u>105</u>	<u>19,350</u>	<u>36,691</u>
Excess (deficiency) of receipts over disbursements	<u>(744)</u>	<u>(6,300)</u>	<u>(140)</u>	<u>(10)</u>	<u>(105)</u>	<u>(1,040)</u>	<u>260,196</u>
Cash and investments - ending	<u>\$ 160</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 260,196</u>

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	IDOC Escrow/ UC Body Loan	RCFFO Fund Edit	State Welfare Allocation	Riverboat Revenue Sharing	EDIT/ SPEC Legislation	Landfill Host Fee	CTP
Cash and investments - beginning	\$ 145,732	\$ 843	\$ -	\$ -	\$ 1,814,434	\$ 232,718	\$ 23,714
Receipts:							
Taxes	-	-	-	-	855,047	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	793,226	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	41,763	-	-	171,476	3,526	231,292	6,670
Total receipts	41,763	-	793,226	171,476	858,573	231,292	6,670
Disbursements:							
Personal services	-	-	-	-	-	-	1,666
Supplies	-	-	-	-	-	-	522
Other services and charges	-	843	-	-	1,494,950	66,069	13,906
Debt service - principal and interest	-	-	-	-	421,000	-	-
Capital outlay	-	-	-	-	-	-	2,132
Other disbursements	117,996	-	793,226	171,476	-	-	-
Total disbursements	117,996	843	793,226	171,476	1,915,950	66,069	18,226
Excess (deficiency) of receipts over disbursements	(76,233)	(843)	-	-	(1,057,377)	165,223	(11,556)
Cash and investments - ending	\$ 69,499	\$ -	\$ -	\$ -	\$ 757,057	\$ 397,941	\$ 12,158

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	#16.738 Drug Task Force Grant	DARE	CJ Proj. Income/Seizure	Health Department H1N1 Grant	CEDIT/Winchester	CEDIT/Union	CEDIT/Albany
Cash and investments - beginning	\$ 38,955	\$ 7,185	\$ 4,644	\$ 4,740	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	43,095	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	3,841	-	-	-	-
Other receipts	53,553	4,451	1,176	3,999	153,464	138,400	768
Total receipts	96,648	4,451	5,017	3,999	153,464	138,400	768
Disbursements:							
Personal services	22,518	-	-	-	-	-	-
Supplies	7,488	4,110	-	-	-	-	-
Other services and charges	64,502	-	2,382	2,792	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	153,464	138,400	768
Total disbursements	94,508	4,110	2,382	2,792	153,464	138,400	768
Excess (deficiency) of receipts over disbursements	2,140	341	2,635	1,207	-	-	-
Cash and investments - ending	\$ 41,095	\$ 7,526	\$ 7,279	\$ 5,947	\$ -	\$ -	\$ -

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CEDIT/Farmland	CEDIT/Losantville	CEDIT/Lynn	CEDIT/Modoc	CEDIT/Parker City	CEDIT/Ridgeville
Cash and investments - beginning	\$ -	\$ 12,421	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	7,441	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	17,068	40	16,445	1,792	13,108	10,387
Total receipts	<u>17,068</u>	<u>7,481</u>	<u>16,445</u>	<u>1,792</u>	<u>13,108</u>	<u>10,387</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	17,068	19,902	16,445	1,792	13,108	10,387
Total disbursements	<u>17,068</u>	<u>19,902</u>	<u>16,445</u>	<u>1,792</u>	<u>13,108</u>	<u>10,387</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(12,421)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2011
 (Continued)

	CEDIT/Saratoga	#97.042 EMA Competitive Grant	Rand. Co. Cardinal Energy TIF	#97.073 Sub-Grant (Grant Cty)	Election Non Reverting	Winchester TIF's
Cash and investments - beginning	\$ 5,037	\$ -	\$ -	\$ -	\$ 193,048	\$ -
Receipts:						
Taxes	-	-	82,245	-	-	346,410
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,737	7,500	-	83,849	-	-
Total receipts	9,737	7,500	82,245	83,849	-	346,410
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	7,500	-	83,849	16,330	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	14,774	-	82,245	-	-	346,410
Total disbursements	14,774	7,500	82,245	83,849	16,330	346,410
Excess (deficiency) of receipts over disbursements	(5,037)	-	-	-	(16,330)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 176,718	\$ -

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Jail Bond	Rand. Co. Fly-In Breakfast	Sheriff Dept Training	Surplus PTRC	Payroll	PERF Withholdings
Cash and investments - beginning	\$ 259,571	\$ 2,660	\$ 3,950	\$ -	\$ -	\$ 35,256
Receipts:						
Taxes	486,024	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	41,885	-	-	-	-	-
Charges for services	-	-	3,256	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	31,279	2,483	-	135	5,003,333	129,858
Total receipts	559,188	2,483	3,256	135	5,003,333	129,858
Disbursements:						
Personal services	-	-	-	-	3,460,029	130,752
Supplies	-	-	-	-	-	-
Other services and charges	611,055	1,282	4,825	-	606	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	581	-	-	-	-
Other disbursements	-	-	-	135	1,542,698	-
Total disbursements	611,055	1,863	4,825	135	5,003,333	130,752
Excess (deficiency) of receipts over disbursements	(51,867)	620	(1,569)	-	-	(894)
Cash and investments - ending	\$ 207,704	\$ 3,280	\$ 2,381	\$ -	\$ -	\$ 34,362

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Health Ins/Non-Reverting	Judges Retirement Withholdings	Hospital Liability	DOC Loan Redemption	State's Share Delinquent Tax/P	Totals
Cash and investments - beginning	\$ 1,169,997	\$ 1	\$ 33,800	\$ 76,074	\$ -	\$ 18,057,649
Receipts:						
Taxes	-	-	-	-	134	52,580,324
Licenses and permits	-	-	-	-	-	37,139
Intergovernmental	-	-	-	-	-	6,271,123
Charges for services	-	-	-	-	-	3,547,272
Fines and forfeits	-	-	-	-	-	2,974,019
Other receipts	2,163,079	-	-	86,154	-	12,535,071
Total receipts	2,163,079	-	-	86,154	134	77,944,948
Disbursements:						
Personal services	-	-	-	-	-	11,283,128
Supplies	-	-	-	-	-	997,323
Other services and charges	-	1	33,800	-	-	8,723,590
Debt service - principal and interest	-	-	-	-	-	421,000
Capital outlay	-	-	-	64,584	-	315,008
Other disbursements	2,145,740	-	-	-	134	56,382,888
Total disbursements	2,145,740	1	33,800	64,584	134	78,122,937
Excess (deficiency) of receipts over disbursements	17,339	(1)	(33,800)	21,570	-	(177,989)
Cash and investments - ending	\$ 1,187,336	\$ -	\$ -	\$ 97,644	\$ -	\$ 17,879,660

RANDOLPH COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2011

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 72,100</u>	<u>\$ -</u>

RANDOLPH COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Randolph County Building Corporation	Building Lease - RCFFO	\$ 421,000	07-01-04	01-01-26
Randolph County Building Corporation	Building Lease - Jail	<u>579,225</u>	07-27-96	07-27-13
Total governmental activities		<u>1,000,225</u>		
Total of annual lease payments		<u>\$ 1,000,225</u>		

RANDOLPH COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2011

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 558,028
Buildings	15,442,365
Improvements other than buildings	3,387,762
Machinery, equipment and vehicles	<u>6,410,047</u>
Total governmental activities	<u>25,798,202</u>
Total capital assets	<u>\$ 25,798,202</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

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD
HAVE A DIRECT AND MATERIAL EFFECT ON 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 the 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, 2011. 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, 2011.

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 THAT COULD
HAVE A DIRECT AND MATERIAL EFFECT ON 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, County Commissioners, 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

April 30, 2012

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

RANDOLPH COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

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 HOUSING AND URBAN DEVELOPMENT</u>			
Indiana Office of Community and Rural Affairs CDBG - State-Administered CDBG Cluster Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	PL-09-018	\$ 18,310
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Indiana Criminal Justice Institute Crime Victim Assistance	16.575	10-VAPR-200	31,922
Violence Against Women Formula Grants	16.588	10STPRO-26	34,129
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2010-DJ-BX-0254	51,515
Total for federal grantor agency			117,566
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205	DES 0801083	119,721
Direct Grant Airport Improvement Program	20.106	3-18-0088-009 3-18-0088-010 3-18-0088-011 3-18-0088-013	25,294 37,918 254,290 982,535
Total for program			1,300,037
Total for federal grantor agency			1,419,758
<u>U.S. DEPARTMENT OF HEALTH AND HUAMAN SERVICES</u>			
Indiana State Department of Health Public Health Emergency Preparedness	93.069	BPRS 167-70 H1N1 167	9,944 2,792
Total for program			12,736
Indiana Family and Social Services Administration Child Support Enforcement Title IV-D Direct Costs Reimbursement Title IV-D Indirect Costs Reimbursement Title IV-D Prosecutor's Incentive Title IV-D Clerk's Incentive	93.563		125,980 62,430 17,329 5,844
Total for program			211,583
Total for federal grantor agency			224,319
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	C44P-1-139A C44P-1-354A	3,750 18,834
Total for program			22,584
Grant County Indiana Homeland Security Cluster State Homeland Security Program (SHSP)	97.073	2009-SS-T9-0032	40,649
Total for federal grantor agency			63,233
Total federal awards expended			\$ 1,843,186

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

RANDOLPH COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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 statement. 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:

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 statement 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 Program:

	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.

RANDOLPH COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

RANDOLPH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 30, 2012, with Mary Ann Lenkensdofer, Auditor; Troy Prescott, President of the Board of County Commissioners; and Max Holaday, President of the County Council. Our audit disclosed no material items that warrant comment at this time.