

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

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



**FILED**  
08/17/2012



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-4
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 .....	5-6
Financial Statement	
Statement of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis .....	8-10
Notes to Financial Statement .....	11-15
Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis .....	18-43
Schedule of Leases and Debt .....	44
Schedule of Capital Assets .....	45
Other Reports .....	46
Supplemental Audit of Federal Awards:	
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 .....	48-49
Schedule of Expenditures of Federal Awards .....	52-53
Notes to Schedule of Expenditures of Federal Awards .....	54
Schedule of Findings and Questioned Costs .....	55
Auditee Prepared Schedule:	
Summary Schedule of Prior Audit Findings .....	56
Exit Conference .....	57

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Darin Coddington	01-01-11 to 12-31-14
Treasurer	Linda L. Berger	01-01-09 to 12-31-12
Clerk	Linda S. Moeller	01-01-11 to 12-31-14
Sheriff	Darrell Mills	01-01-11 to 12-31-14
Recorder	Lois N. Endris	01-01-09 to 12-31-12
President of the Board of County Commissioners	Mark Seabrook Stephen Bush	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the County Council	Ted Heavrin	01-01-11 to 12-31-12



**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

TO: THE OFFICIALS OF FLOYD COUNTY, INDIANA

We have audited the accompanying financial statement of Floyd 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 July 25, 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.

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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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 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, Board of 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

July 25, 2012



**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)

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 FLOYD COUNTY, INDIANA

We have audited the financial statement of Floyd County (County), for the year ended December 31, 2011, and have issued our report thereon dated July 25, 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 is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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

July 25, 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.

FLOYD 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
COUNTY GENERAL	\$ 3,295,924	\$ 13,008,598	\$ 13,462,258	\$ 2,842,264
LOCAL ROAD & STREET	535,429	559,017	682,547	411,899
ACCIDENT REPORTS	44,994	6,963	2,820	49,137
FIREARMS TRAINING	40,447	20,253	44,084	16,616
FLOYD COUNTY HEALTH DEPARTMENT	36,884	3,589,036	3,500,572	125,348
COUNTY LOCAL LAW ENFORCEMENT TRAINING	68,233	31,315	20,601	78,947
SPECIAL VEHICLE & EQUIPMENT	17,771	41,605	34,706	24,670
CLERK'S RECORD PERPETUATION	35,921	24,798	33,006	27,713
SALES DISCLOSURE	48,109	9,060	2,267	54,902
UNSAFE BUILDING FUND	539	-	-	539
FLOYD COUNTY RIVERBOAT FUND	870,616	858,289	648,657	1,080,248
911 EMERGENCY SERVICES	343,200	212,072	317,451	237,821
COUNTY DRUG FREE COMMUNITY	25,097	60,057	68,000	17,154
LOCAL EMERGENCY PLAN CIVIL DEFENSE	13,492	5,302	2,273	16,521
RECORDS RECORD PERPETUATION	109,532	157,693	99,202	168,023
ALCOHOL & DRUG USER FEES	100,687	202,927	197,396	106,218
LOCAL HEALTH MAINTENANCE	82,737	59,794	79,004	63,527
DIVERSION FUND	240,248	70,588	91,243	219,593
GUARDIAN AD LITEM	-	22,089	22,089	-
PLATBOOK	8,630	174	-	8,804
COUNTY MISDEMEANANT FUND	51,985	48,080	97,993	2,072
SUPPLEMENTAL PUBLIC DEFENDER	91,355	55,921	85,417	61,859
SURVEYOR'S PERPETUATION	95,386	11,545	34,232	72,699
MORTGAGE FEE FUND	875	8,171	8,179	867
RAINY DAY FUND	3,610,256	164,391	2,503,520	1,271,127
COMMUNITY CORRECTIONS JUVENILE	85	2,486	2,571	-
CHILD ADVOCACY FUND	75	-	-	75
SHERIFF SALE NON-REVERTING	168,264	61,000	53,553	175,711
IDENTIFICATION SECURITY PROTECTION	30,565	25,351	14,863	41,053
WIRELESS EMERGENCY SERVICES	452,143	251,637	-	703,780
PROSECUTOR IV-D (1999)	120,856	67,805	13,583	175,078
CLERK TITLE IV-D (1999)	16,154	47,939	28,099	35,994
SHERIFF ASSET FORFEITURE	229,856	690,895	434,586	486,165
SEX/VIOLENT OFFENDER REGISTRATION FEE	5,634	3,497	2,968	6,163
EDIT 44%	2,264,860	2,424,517	3,055,786	1,633,591
REASSESSMENT	627,396	489,563	670,142	446,817
REASSESSMENT 2017	-	277,888	-	277,888
FLOYD COUNTY STORMWATER MANAGEMENT	870,132	653,293	769,300	754,125
SUPPLEMENTAL ADULT PROBATION USER FEE	595,393	417,187	442,051	570,529
SUPPLEMENTAL JUVENILE PROBATION USER FEE	40,799	38,080	18,079	60,800
CLERK ARRA	14,183	-	4,191	9,992
PROSECUTOR ARRA	198	-	-	198
PARKS CAPITAL NON-REVERTING	607	-	-	607
CUMULATIVE BRIDGE	2,230,805	450,677	887,454	1,794,028
CITY RESERVE LIABILITY	-	47,430	47,430	-
SHERIFF PENSION WITHHOLDING	14,883	51,314	52,190	14,007
CONGRESSIONAL SCHOOL PRINCIPAL	24,995	-	-	24,995
CITY & TOWN COURT COST	212,481	36,764	-	249,245
CORONERS TRAINING BOARD	844	9,630	8,464	2,010
CONGRESSIONAL SCHOOL INTEREST	5,163	1,000	1,000	5,163
TAX SALE SURPLUS	1,941,276	1,534,279	1,959,768	1,515,787
TAX SALE REDEMPTION	9,354	590,138	597,623	1,869
SURPLUS TAX	266,466	2,826	148,710	120,582
SETTLEMENT	-	154,485	154,485	-
FINES & FORFEITURES	2,113	2,175	4,065	223
DELINQUENT SEWER COLLECTIONS	145,637	1,292,198	1,437,835	-
OVERWEIGHT VEHICLE FINES	-	2,176	1,028	1,148
INFRACTION JUDGEMENT	4,667	51,605	53,010	3,262
INHERITANCE TAX	466,773	1,762,907	1,879,968	349,712
SPECIAL DEATH BENEFITS	590	7,726	7,651	665
MOTEL TAX	-	158,337	158,337	-
FINANCIAL INSTITUTION TAX	-	259,571	259,571	-

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

FLOYD 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
VICTIM ASSISTANCE	9,766	37,417	37,119	10,064
CHILD RESTRAINT VIOLATION	4,175	69,846	68,396	5,625
CVET	-	263,292	263,292	-
HEA1001 STATE HOMESTEAD	(3,085)	42	8,245	(11,288)
COUNTY ADJUSTED GROSS INCOME TAX	-	11,615,605	11,615,605	-
CEDIT HOMESTEAD CREDIT FUND	125,231	1,522,333	1,523,423	124,141
DLGF HOMESTEAD PROPERTY DB - NONREVERTING	-	750	-	750
STATE SEX/VIOLENT OFFENDER FEE	-	389	361	28
SETTLEMENT	-	13,729	13,729	-
LIFESPRINGS MENTAL HEALTH	-	361,750	361,750	-
NEW ALBANY TOWNSHIP TRUSTEE	40,194	151,673	190,655	1,212
POOR RELIEF	-	170,393	170,393	-
FIRE FIGHTING TAX	-	80,586	80,586	-
FLOYD COUNTY FIRE DISTRICTS	-	2,363,015	2,363,015	-
COUNTY LOCAL LAW ENFORCEMENT TRAINING	9,907	4,591	12,983	1,515
CUMULATIVE FIRE FUND	-	354,601	354,601	-
COUNTY PARKS AND RECREATION	-	248,281	248,281	-
CITY CUMULATIVE PARKS	-	132,803	132,803	-
TRANSPORTATION	-	5,043,914	5,043,914	-
COMMUNITY CORRECTIONS ADULT	23,581	334,408	331,644	26,345
NEW ALBANY CITY STORMWATER LIENS	-	1,160	1,160	-
WEED LIENS	-	28,262	28,262	-
WAGE ASSIGNMENTS	-	60,753	60,753	-
LIBRARY TAX	-	1,935,810	1,935,810	-
FLOYD COUNTY SHERIFFS TRUST	8,984	131,367	140,351	-
RECORDER	42,810	416,844	426,810	32,844
FLOYD COUNTY PROSECUTORS OFFICE	545	32,101	32,038	608
FLOYD COUNTY CLERK ODYSSEY	1,520,814	4,320,545	4,511,290	1,330,069
FLOYD COUNTY CLERK CHILD SUPPORT	17,011	1,595,447	1,588,247	24,211
SHERIFFS PENSION TRUST	6,796,645	2,263,529	1,268,026	7,792,148
TREASURER AFTER SETTLEMENT COLLECTIONS	6,637,270	73,141,281	73,704,621	6,073,930
TREASURER CHANGE FUND	350	-	-	350
ADULT PROBATION	16,467	227,597	232,143	11,921
SUPERIOR 2 DIVISION	11,951	140,082	144,263	7,770
FLOYD JUVENILE PROBATION	305	16,182	15,276	1,211
SHERIFFS COMMISSARY & INMATE TRUST	277,819	662,578	672,148	268,249
COMMUNITY REDEVELOPMENT NON-REVERTING	12,912	65,779	13,416	65,275
HEALTH DEPARTMENT CASH CHANGE	150	-	-	150
YOUTH SHELTER PETTY CASH	700	-	-	700
AMERICAN GENERAL INSURANCE	78	1,149	1,224	3
VOTING MACHINE NON-REVERTING	93,023	-	-	93,023
REC ELECTED OFFICIAL TRAINING	-	4,207	-	4,207
WORKER'S COMP NON-REVERTING	29,458	242,748	148,060	124,146
STATE TAX WITHHOLDING	(38)	359,619	359,619	(38)
FEDERAL TAX WITHHOLDING	-	1,185,312	1,185,389	(77)
FICA DUE	(173)	1,445,622	1,445,586	(137)
COUNTY INCOME TAX WITHHOLDING	(13)	122,546	122,546	(13)
COLONIAL WITHHOLDING	1,462	22,315	18,450	5,327
DEFERRED COMPENSATION	-	236,709	236,709	-
BOSTON MUTUAL LIFE INSURANCE	829	10,690	11,455	64
PERF	215,581	837,236	829,164	223,653
AMERICAN FAMILY WITHHOLDING	3,461	33,779	34,737	2,503
HUMANA VISION CARE	2,352	14,976	14,777	2,551
HUMANA LIFE	-	13,257	12,592	665
FORT DEARBORN LIFE INSURANCE	575	3,076	3,121	530
COLONIAL LIFE WITHHOLDING	375	3,600	3,813	162
HEALTH INSURANCE	374,505	2,871,286	2,883,260	362,531
NEW YORK LIFE WITHHOLDING	87	1,222	1,267	42
MEDICAL LIFE WITHHOLDING	4,860	17,336	12,932	9,264
GUARDIAN	4,456	78,537	77,302	5,691
UNITED WAY WITHHOLDING	46	-	-	46
COUNTY POLICE DEFERRED COMP	-	56,117	56,117	-

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

FLOYD 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
HEALTH INSURANCE NON-REVERTING	14,966	60,000	57,985	16,981
FLOYD COUNTY SURFACE & STORM WATER ADMINISTRATION	12,500	-	-	12,500
PLAN COMMISSION SURFACE & STORM WATER ADMINISTRATION	31,600	-	-	31,600
PROSECUTOR DRUG INVESTIGATION NON-REVERTING	57,978	-	4,073	53,905
PINEVIEW PURCHASE BY BOND	1,478,400	33,603	1,233,702	278,301
JUDGES SUPPLEMENTAL SALARIES	-	20,290	20,290	-
FLOYD COUNTY YOUTH SERVICE	405,326	636,554	703,665	338,215
RAUCH INDUSTRIES	-	406,175	406,175	-
CAPITAL DEVELOPMENT TOURISM	-	52,779	52,779	-
BAD CHECKS	41,427	2,888	1,200	43,115
COUNTY HIGHWAY	574,736	1,640,895	1,700,910	514,721
MCH PATIENT FEES	154,574	38,318	119,456	73,436
VACCINE GRANT	(4,874)	10,824	5,950	-
TOWNSHIP TAX	-	92,910	92,910	-
SCHOOL DEBT SERVICE	-	17,166,394	17,166,394	-
CORPORATION FUND	-	11,975,359	11,975,359	-
SWETA WELFARE SCHOOLS	-	2,488,245	2,488,245	-
CONSERVATION MUDDY FORK	-	933	933	-
RIVERHILLS REGIONAL PLANNING	-	12,693	12,693	-
FLOODWALL MAINTENANCE	-	586,360	586,360	-
STORM WATER LIENS	2,194	269,519	271,713	-
COUNTY COURT COMMUNITY SERVICE	125	-	125	-
COUNTY COURT HOME MONITORING	12,131	-	-	12,131
STATE HOMELAND SECURITY GRANT	6,733	2,640	2,640	6,733
BIO-TERRORISM & PUBLIC PREPAREDNESS PROGRAM	1,315	27,574	27,598	1,291
DEBT SERVICE FUND	-	495,997	495,997	-
SCHOOL CAPITAL PROJECTS	-	10,382,595	10,382,595	-
SCHOOL PENSION DEBT	-	2,559,929	2,559,929	-
AUDITOR'S INELIGIBLE DEDUCTION NON-REVERTING	-	16,575	-	16,575
CITY PARKS & RECREATION	-	501,919	501,919	-
ECONOMIC DEVELOPMENT INCOME TAX	1,572	4,755,116	4,755,116	1,572
NEW ALBANY FOUNDATION TIFF	-	5,217,155	5,217,155	-
SEXUAL ASSAULT GRANT	-	26,454	26,454	-
PROSECUTOR S.T.O.P. GRANT	(498)	43,797	43,070	229
FLOYD COUNTY HEALTH WIC	(37,685)	234,697	250,285	(53,273)
FLOYD COUNTY MCH	(44,503)	101,816	84,742	(27,429)
CENTER WOMEN & FAMILIES	-	3,624	-	3,624
CENTER W&F RAPE CRISIS	13,349	-	-	13,349
JUVENILE ACCOUNTABILITY INCENTIVE	267	-	-	267
JUVENILE ACCOUNTABILITY (FCYS)	22,664	-	22,664	-
FLOYD COUNTY JAG GRANT	(3,413)	24,198	7,863	12,922
NON-REVERTING REVOLVING LOAN FUND	420,180	-	237,090	183,090
YMCA Y-CAP/ DIAMONDS (09JF005)	-	7,674	7,674	-
EDUCATIONAL PLATE FEE	375	2,231	2,231	375
TOBACCO SETTLEMENT GRANT	54,990	54,764	54,908	54,846
INDIANA LAW ENFORCEMENT ASSIST	1	-	1	-
SHERIFF'S DEPT NON-REVERTING F	5,095	-	-	5,095
BUS REPLACEMENT	-	1,560,006	1,560,006	-
COUNTY LANDOWNERS LIABILITY CONT	86,631	-	-	86,631
COUNTY INMATE MEDICAL SERVICES	19,212	6,896	-	26,108
COMMUNITY CORRECTIONS PROJECT INCOME	306,855	218,752	217,385	308,222
JUVENILE EVALUATION PROGRAM GRANT	-	2,126	-	2,126
FLOYD COUNTY GANGS TASK FORCE	4,380	-	769	3,611
STATE DEED DISCLOSURES	825	6,640	6,750	715
LEVY EXCESS FUND	40,783	-	-	40,783
COMMUNITY CORRECTIONS A&D GRANT	2,684	1,120	2,684	1,120
<b>Totals</b>	<b>\$ 40,503,539</b>	<b>\$ 208,209,598</b>	<b>\$ 213,627,849</b>	<b>\$ 35,085,288</b>

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

FLOYD 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 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 statement. The aggregate receipts 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 state,

FLOYD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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).

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 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.

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.

FLOYD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**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.

FLOYD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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:

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.

FLOYD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

(This page intentionally left blank.)

## 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.

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

	COUNTY GENERAL	LOCAL ROAD & STREET	ACCIDENT REPORTS	FIREARMS TRAINING	FLOYD COUNTY HEALTH DEPARTMENT	COUNTY LOCAL LAW ENFORCEMENT TRAINING	SPECIAL VEHICLE & EQUIPMENT
Cash and investments - beginning	\$ 3,295,924	\$ 535,429	\$ 44,994	\$ 40,447	\$ 36,884	\$ 68,233	\$ 17,771
Receipts:							
Taxes	9,792,504	-	-	-	3,386,166	-	-
Licenses and permits	-	-	-	-	169,013	-	-
Intergovernmental	509,411	559,017	-	-	33,857	11,293	24,907
Charges for services	945,770	-	6,963	20,253	-	-	16,698
Fines and forfeits	360,339	-	-	-	-	20,022	-
Other receipts	1,400,574	-	-	-	-	-	-
Total receipts	<u>13,008,598</u>	<u>559,017</u>	<u>6,963</u>	<u>20,253</u>	<u>3,589,036</u>	<u>31,315</u>	<u>41,605</u>
Disbursements:							
Personal services	10,515,670	-	-	-	435,156	-	-
Supplies	537,196	-	-	-	865	-	-
Other services and charges	2,363,085	30,235	-	-	41,105	-	-
Debt service - principal and interest	-	-	-	-	158	-	-
Capital outlay	46,232	652,312	-	-	-	-	-
Other disbursements	75	-	2,820	44,084	3,023,288	20,601	34,706
Total disbursements	<u>13,462,258</u>	<u>682,547</u>	<u>2,820</u>	<u>44,084</u>	<u>3,500,572</u>	<u>20,601</u>	<u>34,706</u>
Excess (deficiency) of receipts over disbursements	<u>(453,660)</u>	<u>(123,530)</u>	<u>4,143</u>	<u>(23,831)</u>	<u>88,464</u>	<u>10,714</u>	<u>6,899</u>
Cash and investments - ending	<u>\$ 2,842,264</u>	<u>\$ 411,899</u>	<u>\$ 49,137</u>	<u>\$ 16,616</u>	<u>\$ 125,348</u>	<u>\$ 78,947</u>	<u>\$ 24,670</u>

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

	CLERK'S RECORD PERPETUATION	SALES DISCLOSURE	UNSAFE BUILDING FUND	FLOYD COUNTY RIVERBOAT FUND	911 EMERGENCY SERVICES	COUNTY DRUG FREE COMMUNITY	LOCAL EMERGENCY PLAN CIVIL DEFENSE
Cash and investments - beginning	\$ 35,921	\$ 48,109	\$ 539	\$ 870,616	\$ 343,200	\$ 25,097	\$ 13,492
Receipts:							
Taxes	-	-	-	-	-	60,057	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	5,302
Charges for services	-	9,060	-	-	212,072	-	-
Fines and forfeits	21,026	-	-	-	-	-	-
Other receipts	3,772	-	-	858,289	-	-	-
Total receipts	<u>24,798</u>	<u>9,060</u>	<u>-</u>	<u>858,289</u>	<u>212,072</u>	<u>60,057</u>	<u>5,302</u>
Disbursements:							
Personal services	-	2,000	-	101,143	32,476	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	33,006	267	-	253,163	267,779	68,000	2,273
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	14,642	-	-
Other disbursements	-	-	-	294,351	2,554	-	-
Total disbursements	<u>33,006</u>	<u>2,267</u>	<u>-</u>	<u>648,657</u>	<u>317,451</u>	<u>68,000</u>	<u>2,273</u>
Excess (deficiency) of receipts over disbursements	<u>(8,208)</u>	<u>6,793</u>	<u>-</u>	<u>209,632</u>	<u>(105,379)</u>	<u>(7,943)</u>	<u>3,029</u>
Cash and investments - ending	<u>\$ 27,713</u>	<u>\$ 54,902</u>	<u>\$ 539</u>	<u>\$ 1,080,248</u>	<u>\$ 237,821</u>	<u>\$ 17,154</u>	<u>\$ 16,521</u>

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

	RECORDS RECORD PERPETUATION	ALCOHOL & DRUG USER FEES	LOCAL HEALTH MAINTENANCE	DIVERSION FUND	GUARDIAN AD LITEM	PLATBOOK	COUNTY MISDEMEANANT FUND
Cash and investments - beginning	\$ 109,532	\$ 100,687	\$ 82,737	\$ 240,248	\$ -	\$ 8,630	\$ 51,985
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	38,730	36,644	-	22,089	-	48,080
Charges for services	157,693	-	23,150	-	-	-	-
Fines and forfeits	-	164,197	-	70,588	-	-	-
Other receipts	-	-	-	-	-	174	-
Total receipts	<u>157,693</u>	<u>202,927</u>	<u>59,794</u>	<u>70,588</u>	<u>22,089</u>	<u>174</u>	<u>48,080</u>
Disbursements:							
Personal services	-	176,904	31,422	41,417	-	-	-
Supplies	-	738	103	556	-	-	-
Other services and charges	99,202	14,857	25,138	47,839	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	4,697	22,341	1,431	-	-	-
Other disbursements	-	200	-	-	22,089	-	97,993
Total disbursements	<u>99,202</u>	<u>197,396</u>	<u>79,004</u>	<u>91,243</u>	<u>22,089</u>	<u>-</u>	<u>97,993</u>
Excess (deficiency) of receipts over disbursements	<u>58,491</u>	<u>5,531</u>	<u>(19,210)</u>	<u>(20,655)</u>	<u>-</u>	<u>174</u>	<u>(49,913)</u>
Cash and investments - ending	<u>\$ 168,023</u>	<u>\$ 106,218</u>	<u>\$ 63,527</u>	<u>\$ 219,593</u>	<u>\$ -</u>	<u>\$ 8,804</u>	<u>\$ 2,072</u>

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

	SUPPLEMENTAL PUBLIC DEFENDER	SURVEYOR'S PERPETUATION	MORTGAGE FEE FUND	RAINY DAY FUND	COMMUNITY CORRECTIONS JUVENILE	CHILD ADVOCACY FUND	SHERIFF SALE NON-REVERTING
Cash and investments - beginning	\$ 91,355	\$ 95,386	\$ 875	\$ 3,610,256	\$ 85	\$ 75	\$ 168,264
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	32,840	-	-	-	2,486	-	-
Charges for services	-	11,545	8,171	-	-	-	61,000
Fines and forfeits	23,081	-	-	-	-	-	-
Other receipts	-	-	-	164,391	-	-	-
Total receipts	<u>55,921</u>	<u>11,545</u>	<u>8,171</u>	<u>164,391</u>	<u>2,486</u>	<u>-</u>	<u>61,000</u>
Disbursements:							
Personal services	10,740	9,444	-	1,270,566	-	-	53,553
Supplies	-	-	-	53,039	-	-	-
Other services and charges	74,477	14,288	-	470,273	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	10,500	-	709,642	-	-	-
Other disbursements	200	-	8,179	-	2,571	-	-
Total disbursements	<u>85,417</u>	<u>34,232</u>	<u>8,179</u>	<u>2,503,520</u>	<u>2,571</u>	<u>-</u>	<u>53,553</u>
Excess (deficiency) of receipts over disbursements	<u>(29,496)</u>	<u>(22,687)</u>	<u>(8)</u>	<u>(2,339,129)</u>	<u>(85)</u>	<u>-</u>	<u>7,447</u>
Cash and investments - ending	<u>\$ 61,859</u>	<u>\$ 72,699</u>	<u>\$ 867</u>	<u>\$ 1,271,127</u>	<u>\$ -</u>	<u>\$ 75</u>	<u>\$ 175,711</u>

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

	IDENTIFICATION SECURITY PROTECTION	WIRELESS EMERGENCY SERVICES	PROSECUTOR IV-D (1999)	CLERK TITLE IV-D (1999)	SHERIFF ASSET FORFEITURE	SEX/VIOLENT OFFENDER REGISTRATION FEE	EDIT 44%
Cash and investments - beginning	\$ 30,565	\$ 452,143	\$ 120,856	\$ 16,154	\$ 229,856	\$ 5,634	\$ 2,264,860
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	251,637	67,805	47,939	690,895	-	-
Charges for services	25,351	-	-	-	-	3,497	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	2,424,517
Total receipts	25,351	251,637	67,805	47,939	690,895	3,497	2,424,517
Disbursements:							
Personal services	-	-	-	-	-	-	1,039,456
Supplies	-	-	-	-	-	-	208,748
Other services and charges	14,863	-	-	-	-	-	1,454,536
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	190,318
Other disbursements	-	-	13,583	28,099	434,586	2,968	162,728
Total disbursements	14,863	-	13,583	28,099	434,586	2,968	3,055,786
Excess (deficiency) of receipts over disbursements	10,488	251,637	54,222	19,840	256,309	529	(631,269)
Cash and investments - ending	\$ 41,053	\$ 703,780	\$ 175,078	\$ 35,994	\$ 486,165	\$ 6,163	\$ 1,633,591

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

	REASSESSMENT	REASSESSMENT 2017	FLOYD COUNTY STORMWATER MANAGEMENT	SUPPLEMENTAL ADULT PROBATION USER FEE	SUPPLEMENTAL JUVENILE PROBATION USER FEE	CLERK ARRA	PROSECUTOR ARRA
Cash and investments - beginning	\$ 627,396	\$ -	\$ 870,132	\$ 595,393	\$ 40,799	\$ 14,183	\$ 198
Receipts:							
Taxes	447,078	259,813	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	41,602	18,075	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	269,978	-	-	-
Other receipts	883	-	653,293	147,209	38,080	-	-
Total receipts	489,563	277,888	653,293	417,187	38,080	-	-
Disbursements:							
Personal services	127,494	-	191,888	319,025	-	-	-
Supplies	555	-	8,919	34,004	-	-	-
Other services and charges	264,205	-	487,914	63,944	16,103	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	19,015	1,976	-	-
Other disbursements	277,888	-	80,579	6,063	-	4,191	-
Total disbursements	670,142	-	769,300	442,051	18,079	4,191	-
Excess (deficiency) of receipts over disbursements	(180,579)	277,888	(116,007)	(24,864)	20,001	(4,191)	-
Cash and investments - ending	\$ 446,817	\$ 277,888	\$ 754,125	\$ 570,529	\$ 60,800	\$ 9,992	\$ 198

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

	PARKS CAPITAL NON-REVERTING	CUMULATIVE BRIDGE	CITY RESERVE LIABILITY	SHERIFF PENSION WITHHOLDING	CONGRESSIONAL SCHOOL PRINCIPAL	CITY & TOWN COURT COST	CORONERS TRAINING BOARD
Cash and investments - beginning	\$ 607	\$ 2,230,805	\$ -	\$ 14,883	\$ 24,995	\$ 212,481	\$ 844
Receipts:							
Taxes	-	386,113	44,838	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	64,564	2,592	-	-	-	-
Charges for services	-	-	-	-	-	-	9,630
Fines and forfeits	-	-	-	-	-	31,843	-
Other receipts	-	-	-	51,314	-	4,921	-
Total receipts	-	450,677	47,430	51,314	-	36,764	9,630
Disbursements:							
Personal services	-	30,900	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	114,355	47,430	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	742,199	-	-	-	-	-
Other disbursements	-	-	-	52,190	-	-	8,464
Total disbursements	-	887,454	47,430	52,190	-	-	8,464
Excess (deficiency) of receipts over disbursements	-	(436,777)	-	(876)	-	36,764	1,166
Cash and investments - ending	\$ 607	\$ 1,794,028	\$ -	\$ 14,007	\$ 24,995	\$ 249,245	\$ 2,010

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

	CONGRESSIONAL SCHOOL INTEREST	TAX SALE SURPLUS	TAX SALE REDEMPTION	SURPLUS TAX	SETTLEMENT	FINES & FORFEITURES	DELINQUENT SEWER COLLECTIONS
Cash and investments - beginning	\$ 5,163	\$ 1,941,276	\$ 9,354	\$ 266,466	\$ -	\$ 2,113	\$ 145,637
Receipts:							
Taxes	-	-	-	-	154,485	556	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,000	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	1,619	-
Other receipts	-	1,534,279	590,138	2,826	-	-	1,292,198
Total receipts	<u>1,000</u>	<u>1,534,279</u>	<u>590,138</u>	<u>2,826</u>	<u>154,485</u>	<u>2,175</u>	<u>1,292,198</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,000	1,959,768	597,623	148,710	154,485	4,065	1,437,835
Total disbursements	<u>1,000</u>	<u>1,959,768</u>	<u>597,623</u>	<u>148,710</u>	<u>154,485</u>	<u>4,065</u>	<u>1,437,835</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(425,489)</u>	<u>(7,485)</u>	<u>(145,884)</u>	<u>-</u>	<u>(1,890)</u>	<u>(145,637)</u>
Cash and investments - ending	<u>\$ 5,163</u>	<u>\$ 1,515,787</u>	<u>\$ 1,869</u>	<u>\$ 120,582</u>	<u>\$ -</u>	<u>\$ 223</u>	<u>\$ -</u>

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

	OVERWEIGHT VEHICLE FINES	INFRACTION JUDGEMENT	INHERITANCE TAX	SPECIAL DEATH BENEFITS	MOTEL TAX	FINANCIAL INSTITUTION TAX	VICTIM ASSISTANCE
Cash and investments - beginning	\$ -	\$ 4,667	\$ 466,773	\$ 590	\$ -	\$ -	\$ 9,766
Receipts:							
Taxes	-	-	-	-	158,337	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	2,176	-	-	-	-	259,571	37,417
Charges for services	-	-	1,762,907	-	-	-	-
Fines and forfeits	-	41,292	-	7,726	-	-	-
Other receipts	-	10,313	-	-	-	-	-
Total receipts	<u>2,176</u>	<u>51,605</u>	<u>1,762,907</u>	<u>7,726</u>	<u>158,337</u>	<u>259,571</u>	<u>37,417</u>
Disbursements:							
Personal services	-	-	-	-	-	-	37,119
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,028	53,010	1,879,968	7,651	158,337	259,571	-
Total disbursements	<u>1,028</u>	<u>53,010</u>	<u>1,879,968</u>	<u>7,651</u>	<u>158,337</u>	<u>259,571</u>	<u>37,119</u>
Excess (deficiency) of receipts over disbursements	<u>1,148</u>	<u>(1,405)</u>	<u>(117,061)</u>	<u>75</u>	<u>-</u>	<u>-</u>	<u>298</u>
Cash and investments - ending	<u>\$ 1,148</u>	<u>\$ 3,262</u>	<u>\$ 349,712</u>	<u>\$ 665</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,064</u>

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

	CHILD RESTRAINT VIOLATION	CVET	HEA1001 STATE HOMESTEAD	COUNTY ADJUSTED GROSS INCOME TAX	CEDIT HOMESTEAD CREDIT FUND	DLGF HOMESTEAD PROPERTY DB - NONREVERTING	STATE SEX/VIOLENT OFFENDER FEE
Cash and investments - beginning	\$ 4,175	\$ -	\$ (3,085)	\$ -	\$ 125,231	\$ -	\$ -
Receipts:							
Taxes	-	-	-	11,615,605	1,521,495	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	263,292	42	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	69,846	-	-	-	838	750	389
Total receipts	69,846	263,292	42	11,615,605	1,522,333	750	389
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	8,245	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	68,396	263,292	-	11,615,605	1,523,423	-	361
Total disbursements	68,396	263,292	8,245	11,615,605	1,523,423	-	361
Excess (deficiency) of receipts over disbursements	1,450	-	(8,203)	-	(1,090)	750	28
Cash and investments - ending	\$ 5,625	\$ -	\$ (11,288)	\$ -	\$ 124,141	\$ 750	\$ 28

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

	SETTLEMENT	LIFESPINGS MENTAL HEALTH	NEW ALBANY TOWNSHIP TRUSTEE	POOR RELIEF	FIRE FIGHTING TAX	FLOYD COUNTY FIRE DISTRICTS	COUNTY LOCAL LAW ENFORCEMENT TRAINING
Cash and investments - beginning	\$ -	\$ -	\$ 40,194	\$ -	\$ -	\$ -	\$ 9,907
Receipts:							
Taxes	-	-	-	-	80,586	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	2,363,015	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	13,729	361,750	151,673	170,393	-	-	4,591
Total receipts	13,729	361,750	151,673	170,393	80,586	2,363,015	4,591
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	13,729	361,750	190,655	170,393	80,586	2,363,015	12,983
Total disbursements	13,729	361,750	190,655	170,393	80,586	2,363,015	12,983
Excess (deficiency) of receipts over disbursements	-	-	(38,982)	-	-	-	(8,392)
Cash and investments - ending	\$ -	\$ -	\$ 1,212	\$ -	\$ -	\$ -	\$ 1,515

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

	CUMULATIVE FIRE FUND	COUNTY PARKS AND RECREATION	CITY CUMULATIVE PARKS	TRANSPORTATION	COMMUNITY CORRECTIONS ADULT	NEW ALBANY CITY STORMWATER LIENS	WEED LIENS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 23,581	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	354,601	248,281	132,803	5,043,914	334,408	1,160	28,262
Total receipts	354,601	248,281	132,803	5,043,914	334,408	1,160	28,262
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	354,601	248,281	132,803	5,043,914	331,644	1,160	28,262
Total disbursements	354,601	248,281	132,803	5,043,914	331,644	1,160	28,262
Excess (deficiency) of receipts over disbursements	-	-	-	-	2,764	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 26,345	\$ -	\$ -

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

	WAGE ASSIGNMENTS	LIBRARY TAX	FLOYD COUNTY SHERIFFS TRUST	RECORDER	FLOYD COUNTY PROSECUTORS OFFICE	FLOYD COUNTY CLERK ODYSSEY	FLOYD COUNTY CLERK CHILD SUPPORT
Cash and investments - beginning	\$ -	\$ -	\$ 8,984	\$ 42,810	\$ 545	\$ 1,520,814	\$ 17,011
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	1,595,447
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	60,753	1,935,810	131,367	416,844	32,101	4,320,545	-
Total receipts	60,753	1,935,810	131,367	416,844	32,101	4,320,545	1,595,447
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	60,753	1,935,810	140,351	426,810	32,038	4,511,290	1,588,247
Total disbursements	60,753	1,935,810	140,351	426,810	32,038	4,511,290	1,588,247
Excess (deficiency) of receipts over disbursements	-	-	(8,984)	(9,966)	63	(190,745)	7,200
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 32,844	\$ 608	\$ 1,330,069	\$ 24,211

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

	SHERIFFS PENSION TRUST	TREASURER AFTER SETTLEMENT COLLECTIONS	TREASURER CHANGE FUND	ADULT PROBATION	SUPERIOR 2 DIVISION	FLOYD JUVENILE PROBATION	SHERIFFS COMMISSARY & INMATE TRUST
Cash and investments - beginning	\$ 6,796,645	\$ 6,637,270	\$ 350	\$ 16,467	\$ 11,951	\$ 305	\$ 277,819
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>2,263,529</u>	<u>73,141,281</u>	<u>-</u>	<u>227,597</u>	<u>140,082</u>	<u>16,182</u>	<u>662,578</u>
Total receipts	<u>2,263,529</u>	<u>73,141,281</u>	<u>-</u>	<u>227,597</u>	<u>140,082</u>	<u>16,182</u>	<u>662,578</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>1,268,026</u>	<u>73,704,621</u>	<u>-</u>	<u>232,143</u>	<u>144,263</u>	<u>15,276</u>	<u>672,148</u>
Total disbursements	<u>1,268,026</u>	<u>73,704,621</u>	<u>-</u>	<u>232,143</u>	<u>144,263</u>	<u>15,276</u>	<u>672,148</u>
Excess (deficiency) of receipts over disbursements	<u>995,503</u>	<u>(563,340)</u>	<u>-</u>	<u>(4,546)</u>	<u>(4,181)</u>	<u>906</u>	<u>(9,570)</u>
Cash and investments - ending	<u>\$ 7,792,148</u>	<u>\$ 6,073,930</u>	<u>\$ 350</u>	<u>\$ 11,921</u>	<u>\$ 7,770</u>	<u>\$ 1,211</u>	<u>\$ 268,249</u>

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

	COMMUNITY REDEVELOPMENT NON-REVERTING	HEALTH DEPARTMENT CASH CHANGE	YOUTH SHELTER PETTY CASH	AMERICAN GENERAL INSURANCE	VOTING MACHINE NON-REVERTING	REC ELECTED OFFICIAL TRAINING	WORKER'S COMP NON-REVERTING
Cash and investments - beginning	\$ 12,912	\$ 150	\$ 700	\$ 78	\$ 93,023	\$ -	\$ 29,458
Receipts:							
Taxes	-	-	-	-	-	-	242,748
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	4,207	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	65,779	-	-	1,149	-	-	-
Total receipts	65,779	-	-	1,149	-	4,207	242,748
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	13,416	-	-	1,224	-	-	148,060
Total disbursements	13,416	-	-	1,224	-	-	148,060
Excess (deficiency) of receipts over disbursements	52,363	-	-	(75)	-	4,207	94,688
Cash and investments - ending	\$ 65,275	\$ 150	\$ 700	\$ 3	\$ 93,023	\$ 4,207	\$ 124,146

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

	STATE TAX WITHHOLDING	FEDERAL TAX WITHHOLDING	FICA DUE	COUNTY INCOME TAX WITHHOLDING	COLONIAL WITHHOLDING	DEFERRED COMPENSATION	BOSTON MUTUAL LIFE INSURANCE
Cash and investments - beginning	\$ (38)	\$ -	\$ (173)	\$ (13)	\$ 1,462	\$ -	\$ 829
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>359,619</u>	<u>1,185,312</u>	<u>1,445,622</u>	<u>122,546</u>	<u>22,315</u>	<u>236,709</u>	<u>10,690</u>
Total receipts	<u>359,619</u>	<u>1,185,312</u>	<u>1,445,622</u>	<u>122,546</u>	<u>22,315</u>	<u>236,709</u>	<u>10,690</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>359,619</u>	<u>1,185,389</u>	<u>1,445,586</u>	<u>122,546</u>	<u>18,450</u>	<u>236,709</u>	<u>11,455</u>
Total disbursements	<u>359,619</u>	<u>1,185,389</u>	<u>1,445,586</u>	<u>122,546</u>	<u>18,450</u>	<u>236,709</u>	<u>11,455</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(77)</u>	<u>36</u>	<u>-</u>	<u>3,865</u>	<u>-</u>	<u>(765)</u>
Cash and investments - ending	<u>\$ (38)</u>	<u>\$ (77)</u>	<u>\$ (137)</u>	<u>\$ (13)</u>	<u>\$ 5,327</u>	<u>\$ -</u>	<u>\$ 64</u>

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

	PERF	AMERICAN FAMILY WITHHOLDING	HUMANA VISION CARE	HUMANA LIFE	FORT DEARBORN LIFE INSURANCE	COLONIAL LIFE WITHHOLDING	HEALTH INSURANCE
Cash and investments - beginning	\$ 215,581	\$ 3,461	\$ 2,352	\$ -	\$ 575	\$ 375	\$ 374,505
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>837,236</u>	<u>33,779</u>	<u>14,976</u>	<u>13,257</u>	<u>3,076</u>	<u>3,600</u>	<u>2,871,286</u>
Total receipts	<u>837,236</u>	<u>33,779</u>	<u>14,976</u>	<u>13,257</u>	<u>3,076</u>	<u>3,600</u>	<u>2,871,286</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>829,164</u>	<u>34,737</u>	<u>14,777</u>	<u>12,592</u>	<u>3,121</u>	<u>3,813</u>	<u>2,883,260</u>
Total disbursements	<u>829,164</u>	<u>34,737</u>	<u>14,777</u>	<u>12,592</u>	<u>3,121</u>	<u>3,813</u>	<u>2,883,260</u>
Excess (deficiency) of receipts over disbursements	<u>8,072</u>	<u>(958)</u>	<u>199</u>	<u>665</u>	<u>(45)</u>	<u>(213)</u>	<u>(11,974)</u>
Cash and investments - ending	<u>\$ 223,653</u>	<u>\$ 2,503</u>	<u>\$ 2,551</u>	<u>\$ 665</u>	<u>\$ 530</u>	<u>\$ 162</u>	<u>\$ 362,531</u>

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

	NEW YORK LIFE WITHHOLDING	MEDICAL LIFE WITHHOLDING	GUARDIAN	UNITED WAY WITHHOLDING	COUNTY POLICE DEFERRED COMP	HEALTH INSURANCE NON-REVERTING	FLOYD COUNTY SURFACE & STORM WATER ADMINISTRATION
Cash and investments - beginning	\$ 87	\$ 4,860	\$ 4,456	\$ 46	\$ -	\$ 14,966	\$ 12,500
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,222	17,336	78,537	-	56,117	60,000	-
Total receipts	1,222	17,336	78,537	-	56,117	60,000	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,267	12,932	77,302	-	56,117	57,985	-
Total disbursements	1,267	12,932	77,302	-	56,117	57,985	-
Excess (deficiency) of receipts over disbursements	(45)	4,404	1,235	-	-	2,015	-
Cash and investments - ending	\$ 42	\$ 9,264	\$ 5,691	\$ 46	\$ -	\$ 16,981	\$ 12,500

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

	PLAN COMMISSION SURFACE & STORM WATER ADMINISTRATION	PROSECUTOR DRUG INVESTIGATION NON-REVERTING	PINEVIEW PURCHASE BY BOND	JUDGES SUPPLEMENTAL SALARIES	FLOYD COUNTY YOUTH SERVICE	RAUCH INDUSTRIES	CAPITAL DEVELOPMENT TOURISM
Cash and investments - beginning	\$ 31,600	\$ 57,978	\$ 1,478,400	\$ -	\$ 405,326	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	371,597	52,779
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	20,290	628,980	34,578	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	33,603	-	7,574	-	-
Total receipts	-	-	33,603	20,290	636,554	406,175	52,779
Disbursements:							
Personal services	-	-	-	-	650,131	-	-
Supplies	-	-	-	-	16,802	-	-
Other services and charges	-	4,073	-	-	35,525	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,207	-	-
Other disbursements	-	-	1,233,702	20,290	-	406,175	52,779
Total disbursements	-	4,073	1,233,702	20,290	703,665	406,175	52,779
Excess (deficiency) of receipts over disbursements	-	(4,073)	(1,200,099)	-	(67,111)	-	-
Cash and investments - ending	\$ 31,600	\$ 53,905	\$ 278,301	\$ -	\$ 338,215	\$ -	\$ -

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

	BAD CHECKS	COUNTY HIGHWAY	MCH PATIENT FEES	VACCINE GRANT	TOWNSHIP TAX	SCHOOL DEBT SERVICE	CORPORATION FUND
Cash and investments - beginning	\$ 41,427	\$ 574,736	\$ 154,574	\$ (4,874)	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	82,889	15,749,331	11,326,547
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	1,640,895	38,318	10,824	10,021	1,417,063	648,812
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	2,888	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>2,888</u>	<u>1,640,895</u>	<u>38,318</u>	<u>10,824</u>	<u>92,910</u>	<u>17,166,394</u>	<u>11,975,359</u>
Disbursements:							
Personal services	-	1,180,744	89,415	-	-	-	-
Supplies	-	305,818	2,208	2,487	-	-	-
Other services and charges	-	45,807	12,707	2,564	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,200	168,541	2,258	-	-	-	-
Other disbursements	-	-	12,868	899	92,910	17,166,394	11,975,359
Total disbursements	<u>1,200</u>	<u>1,700,910</u>	<u>119,456</u>	<u>5,950</u>	<u>92,910</u>	<u>17,166,394</u>	<u>11,975,359</u>
Excess (deficiency) of receipts over disbursements	<u>1,688</u>	<u>(60,015)</u>	<u>(81,138)</u>	<u>4,874</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 43,115</u>	<u>\$ 514,721</u>	<u>\$ 73,436</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	SWETA WELFARE SCHOOLS	CONSERVATION MUDDY FORK	RIVERHILLS REGIONAL PLANNING	FLOODWALL MAINTENANCE	STORM WATER LIENS	COUNTY COURT COMMUNITY SERVICE	COUNTY COURT HOME MONITORING
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 2,194	\$ 125	\$ 12,131
Receipts:							
Taxes	-	126	11,612	558,768	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	2,488,245	807	1,081	27,592	269,519	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>2,488,245</u>	<u>933</u>	<u>12,693</u>	<u>586,360</u>	<u>269,519</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,488,245	933	12,693	586,360	271,713	125	-
Total disbursements	<u>2,488,245</u>	<u>933</u>	<u>12,693</u>	<u>586,360</u>	<u>271,713</u>	<u>125</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,194)</u>	<u>(125)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,131</u>

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

	STATE HOMELAND SECURITY GRANT	BIO-TERRORISM & PUBLIC PREPAREDNESS PROGRAM	DEBT SERVICE FUND	SCHOOL CAPITAL PROJECTS	SCHOOL PENSION DEBT	AUDITOR'S INELIGIBLE DEDUCTION NON-REVERTING	CITY PARKS & RECREATION
Cash and investments - beginning	\$ 6,733	\$ 1,315	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	445,313	9,525,043	2,348,610	-	472,716
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	2,640	1,155	50,684	857,552	211,319	16,575	29,203
Charges for services	-	26,419	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>2,640</u>	<u>27,574</u>	<u>495,997</u>	<u>10,382,595</u>	<u>2,559,929</u>	<u>16,575</u>	<u>501,919</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	1,970	-	-	-	-	-
Other services and charges	-	1,179	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	24,449	-	-	-	-	-
Other disbursements	2,640	-	495,997	10,382,595	2,559,929	-	501,919
Total disbursements	<u>2,640</u>	<u>27,598</u>	<u>495,997</u>	<u>10,382,595</u>	<u>2,559,929</u>	<u>-</u>	<u>501,919</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(24)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,575</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,733</u>	<u>\$ 1,291</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,575</u>	<u>\$ -</u>

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

	ECONOMIC DEVELOPMENT INCOME TAX	NEW ALBANY FOUNDATION TIFF	SEXUAL ASSAULT GRANT	PROSECUTOR S.T.O.P. GRANT	FLOYD COUNTY HEALTH WIC	FLOYD COUNTY MCH	CENTER WOMEN & FAMILIES
Cash and investments - beginning	\$ 1,572	\$ -	\$ -	\$ (498)	\$ (37,685)	\$ (44,503)	\$ 3,624
Receipts:							
Taxes	4,755,116	5,217,155	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	17,373	228,600	101,816	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	26,454	26,424	6,097	-	-
Total receipts	<u>4,755,116</u>	<u>5,217,155</u>	<u>26,454</u>	<u>43,797</u>	<u>234,697</u>	<u>101,816</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	41,492	190,373	84,742	-
Supplies	-	-	-	-	27,405	-	-
Other services and charges	-	-	-	48	30,127	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,530	2,380	-	-
Other disbursements	4,755,116	5,217,155	26,454	-	-	-	-
Total disbursements	<u>4,755,116</u>	<u>5,217,155</u>	<u>26,454</u>	<u>43,070</u>	<u>250,285</u>	<u>84,742</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>727</u>	<u>(15,588)</u>	<u>17,074</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,572</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 229</u>	<u>\$ (53,273)</u>	<u>\$ (27,429)</u>	<u>\$ 3,624</u>

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

	CENTER W&F RAPE CRISIS	JUVENILE ACCOUNTABILITY INCENTIVE	JUVENILE ACCOUNTABILITY (FCYS)	FLOYD COUNTY JAG GRANT	NON-REVERTING REVOLVING LOAN FUND	YMCA Y-CAP/ DIAMONDS (09JF005)	EDUCATIONAL PLATE FEE
Cash and investments - beginning	\$ 13,349	\$ 267	\$ 22,664	\$ (3,413)	\$ 420,180	\$ -	\$ 375
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	7,674	-
Charges for services	-	-	-	-	-	-	2,231
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	24,198	-	-	-
Total receipts	-	-	-	24,198	-	7,674	2,231
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	7,863	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	22,664	-	237,090	7,674	2,231
Total disbursements	-	-	22,664	7,863	237,090	7,674	2,231
Excess (deficiency) of receipts over disbursements	-	-	(22,664)	16,335	(237,090)	-	-
Cash and investments - ending	\$ 13,349	\$ 267	\$ -	\$ 12,922	\$ 183,090	\$ -	\$ 375

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

	TOBACCO SETTLEMENT GRANT	INDIANA LAW ENFORCEMENT ASSIST	SHERIFF'S DEPT NON-REVERTING F	BUS REPLACEMENT	COUNTY LANDOWNERS LIABILITY CONT	COUNTY INMATE MEDICAL SERVICES	COMMUNITY CORRECTIONS PROJECT INCOME
Cash and investments - beginning	\$ 54,990	\$ 1	\$ 5,095	\$ -	\$ 86,631	\$ 19,212	\$ 306,855
Receipts:							
Taxes	-	-	-	1,431,230	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	128,776	-	-	-
Charges for services	46,064	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	3,424
Other receipts	8,700	-	-	-	-	6,896	215,328
Total receipts	<u>54,764</u>	<u>-</u>	<u>-</u>	<u>1,560,006</u>	<u>-</u>	<u>6,896</u>	<u>218,752</u>
Disbursements:							
Personal services	-	-	-	-	-	-	101,550
Supplies	27,120	-	-	-	-	-	9,677
Other services and charges	25,623	-	-	-	-	-	38,548
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,165	-	-	-	-	-	63,194
Other disbursements	-	1	-	1,560,006	-	-	4,416
Total disbursements	<u>54,908</u>	<u>1</u>	<u>-</u>	<u>1,560,006</u>	<u>-</u>	<u>-</u>	<u>217,385</u>
Excess (deficiency) of receipts over disbursements	<u>(144)</u>	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,896</u>	<u>1,367</u>
Cash and investments - ending	<u>\$ 54,846</u>	<u>\$ -</u>	<u>\$ 5,095</u>	<u>\$ -</u>	<u>\$ 86,631</u>	<u>\$ 26,108</u>	<u>\$ 308,222</u>

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

	JUVENILE EVALUATION PROGRAM GRANT	FLOYD COUNTY GANGS TASK FORCE	STATE DEED DISCLOSURES	LEVY EXCESS FUND	COMMUNITY CORRECTIONS A&D GRANT	Totals
Cash and investments - beginning	\$ -	\$ 4,380	\$ 825	\$ 40,783	\$ 2,684	\$ 40,503,539
Receipts:						
Taxes	-	-	-	-	-	80,499,213
Licenses and permits	-	-	-	-	-	169,013
Intergovernmental	-	-	-	-	1,120	15,923,237
Charges for services	-	-	6,640	-	-	3,359,321
Fines and forfeits	-	-	-	-	-	1,018,023
Other receipts	2,126	-	-	-	-	107,240,791
Total receipts	2,126	-	6,640	-	1,120	208,209,598
Disbursements:						
Personal services	-	-	-	-	-	16,764,820
Supplies	-	-	-	-	-	1,246,455
Other services and charges	-	769	-	-	2,684	6,475,854
Debt service - principal and interest	-	-	-	-	-	158
Capital outlay	-	-	-	-	-	2,682,229
Other disbursements	-	-	6,750	-	-	186,458,333
Total disbursements	-	769	6,750	-	2,684	213,627,849
Excess (deficiency) of receipts over disbursements	2,126	(769)	(110)	-	(1,564)	(5,418,251)
Cash and investments - ending	\$ 2,126	\$ 3,611	\$ 715	\$ 40,783	\$ 1,120	\$ 35,085,288

FLOYD COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Ally	Prosecutor Vehicle	\$ 7,554	01-01-11	12-31-14
Key Government Finance	New Vactor Unit to Maintain Sewers for the County	<u>40,537</u>	10-01-08	10-01-13
Total of annual lease payments		<u>\$ 48,091</u>		
Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year	
Governmental activities: General obligation bonds	Pineview Building Purchase	<u>\$ 1,500,000</u>	<u>\$ 141,038</u>	

FLOYD 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	\$ 676,489
Infrastructure	46,191,321
Buildings	19,561,320
Improvements other than buildings	5,202,452
Machinery, equipment and vehicles	<u>12,777,209</u>
Total capital assets	<u>\$ 84,408,791</u>

FLOYD COUNTY  
OTHER REPORTS

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

County Auditor  
County Treasurer

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 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 FLOYD COUNTY, INDIANA

Compliance

We have audited the compliance of Floyd County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2011. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether 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 each of its major federal programs 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, Board of 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

July 25, 2012

(This page intentionally left blank.)

## 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.

FLOYD COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 1, 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 AGRICULTURE</u>			
Pass-Through Indiana Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553		\$ 5,485
National School Lunch Program	10.555		<u>8,490</u>
Total for cluster			<u>13,975</u>
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	121-1	<u>228,600</u>
Child and Adult Care Food Program	10.558		<u>2,675</u>
Total for federal grantor agency			<u>245,250</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant			
JAG Program Cluster			
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	2010-DJ-BX-0856	<u>24,198</u>
Direct Grant			
Equitable Sharing Program	16.922		<u>436,097</u>
Pass-Through Indiana Criminal Justice Institute			
Juvenile Accountability Block Grants	16.523	07-JB-033	<u>21,780</u>
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540		
2008-JF-FX-0025		08-JF-036	2,126
2010-JF-FX-0043		10-JF-008	3,837
2010-JF-FX-0043		10-JF-009	<u>3,837</u>
Total for program			<u>9,800</u>
Crime Victim Assistance	16.575		
2009-VA-GX-0049		09-VAPR-241	8,763
2009-VA-GX-0031		09VANP-258	6,101
2010-VA-GX-0049		10VAP-032	20,353
2010-VA-GX-0100		10VSPR-132	<u>28,653</u>
Total for program			<u>63,870</u>
Violence Against Women Formula Grants	16.588		
2010-WF-AX-0022		10-STR016	26,028
2011-WF-AX-0010		11STPRO53	<u>17,769</u>
Total for program			<u>43,797</u>
Total for federal grantor agency			<u>599,542</u>

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

FLOYD COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 1, 2011  
(Continued)

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 TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Safety Cluster State and Community Highway Safety	20.600	OP-11-02-02-02 PT-2010100306	7,143 1,495
Safety Belt Performance Grants	20.609		<u>2,500</u>
Total for federal grantor agency			<u>11,138</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness	93.069	2U90TP517024-11	<u>1,155</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement Prosecutor Clerk Incentive Indirect Costs	93.563		275,698 29,355 41,682 <u>124,808</u>
Total for program			<u>471,543</u>
Pass-Through Indiana State Department of Health State Court Improvement Program	93.586		<u>146</u>
Chafee Foster Care Independence Program	93.674		<u>946</u>
Maternal and Child Health Services Block Grant to the States	93.994	MCH 121-2	<u>88,949</u>
Total for federal grantor agency			<u>562,739</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Disaster Grants - Public Assistance Program (Presidentially Declared Disasters)	97.036	DR-1828 385PA1997	17,482 <u>149,839</u>
Total for program			<u>167,321</u>
Emergency Management Performance Grants	97.042	C44P-1-311-A C44P-1-110-A	41,551 <u>3,572</u>
Total for program			<u>45,123</u>
Total for federal grantor agency			<u>212,444</u>
Total federal awards expended			<u>\$ 1,631,113</u>

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

FLOYD COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

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

**Note 2. Subrecipients**

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2011:

Program Title	Federal CFDA Number	2011
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	\$ 7,674
Crime Victim Assistance	16.575	26,454

FLOYD 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 deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
16.922	Equitable Sharing Program
93.563	Child Support Enforcement
97.036	Disaster Grants - Public Assistance Program (Presidentially Declared Disasters)

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.

FLOYD COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

FLOYD COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 25, 2012, with Darin Coddington, Auditor; Stephen Bush, President of the Board of County Commissioners; and Ted Heavrin, President of the County Council.