

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

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



**FILED**  
09/11/2012



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Erica Hudson	01-01-11 to 12-31-14
Treasurer	Rebecca Oglesby	01-01-09 to 12-31-12
Clerk	Karla J. Bauman	01-01-11 to 12-31-14
Sheriff	Kenneth A. Murphy	01-01-11 to 12-31-14
Recorder	Pamela Beneker	01-01-09 to 12-31-12
President of the Board of County Commissioners	Thomas Wilson	01-01-11 to 12-31-12
President of the County Council	Jeffery C. Koch	01-01-11 to 12-31-12



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF FRANKLIN COUNTY, INDIANA

We have audited the accompanying financial statement of Franklin 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 the financial statement based on our audit.

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

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

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 August 14, 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, 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

August 14, 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 FRANKLIN COUNTY, INDIANA

We have audited the financial statement of Franklin County (County), for the year ended December 31, 2011, and have issued our report thereon dated August 14, 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

August 14, 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.

FRANKLIN 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	\$ 1,353,793	\$ 5,529,126	\$ 5,550,586	\$ 1,332,333
Highway	423,728	1,801,890	1,787,704	437,914
Local Road And Street	620,440	360,754	421,329	559,865
Accident Report	2,428	1,477	-	3,905
Firearms Training	11,058	9,340	7,107	13,291
Health	47,732	177,744	203,597	21,879
Choices/Saturday Program	23,591	17,865	24,734	16,722
Franklin County Economic Development	115,987	110,000	68,207	157,780
County Law Enforcement Continuing Education	1,240	4,614	550	5,304
Clerks Record Perpetuation	28,144	7,136	20,250	15,030
Deferral Program	28,469	9,071	3,506	34,034
Election	31,736	43,766	20,897	54,605
Riverboat Wagering Tax Revenue	-	638,622	638,622	-
E911 Landline	254,887	220,454	387,821	87,520
Drug Free Community Fund	84,124	41,024	51,837	73,311
Drainage Maintenance	21,893	11,976	11,777	22,092
Emergency Planning/Right To Know	8,936	3,079	3,890	8,125
Park And Recreation	65,135	166,141	195,501	35,775
Title IV-D Prosecuting Attorney	3,681	-	163	3,518
Supplemental Juvenile Probation	30,447	7,303	5,670	32,080
Supplemental Adult Probation	6,553	108,937	79,366	36,124
Recorders Records Perpetuation	51,712	29,671	25,882	55,501
Co Users Fee - Jury Fee	32,779	2,229	6	35,002
Covered Bridge	39,798	3,700	-	43,498
Marijuana Eradication	18	-	-	18
Health Maintenance	29,152	20,000	18,937	30,215
Pretrial Diversion-User Fees	28,400	34,096	37,589	24,907
Guardian Ad Litem/Court User Fee	3,605	-	-	3,605
Plat Book Fees	53,380	5,235	-	58,615
County Misdemeanant	72,871	14,626	17,951	69,546
Supplemental Public Defender	3,742	-	-	3,742
Title IV-D County Clerk	12,775	19,453	14,312	17,916
Surveyors Corner Perpetuation	28,324	3,770	6,010	26,084
CAGIT	-	3,704,259	3,704,259	-
Rainy Day	1,059,331	350,626	507,977	901,980
Inmate Medical	6,638	2,136	-	8,774
County Sales Disclosure Fee	22,300	2,140	20	24,420
EDIT Tax	-	931,078	931,078	-
Flu Vaccine	19,431	5,336	10,538	14,229
Levy Excess Fund County	11,821	-	11,821	-
County ID Protection (Recorder)	28,787	5,258	4,637	29,408
Collection Agency Fund	-	622	622	-
E911 Wireless	129,944	94,571	32,551	191,964
Title IV-D Prosecutor	10,947	29,268	13,590	26,625
Title IV-D County Clerk Incentive	5	-	-	5
Highway EDIT	733,105	631,300	749,644	614,761
2017 Reassessment	-	173,646	-	173,646
Auditors Ineligible Deductions	-	22,642	-	22,642
Co Elected Officials Training	-	660	-	660
Park Nonreverting	12,557	114	-	12,671
Cumulative Bridge	1,233,045	636,220	1,405,352	463,913
Cumulative Capital Development	448,348	178,074	191,574	434,848
Drainage Bond Redemption Fund	11,709	111	11,820	-
General Drain Improvement	8,315	-	-	8,315
Dare Ditch	-	11,769	-	11,769
Sheriff Service (Police Pension)	21,754	6,140	18,711	9,183
City And Town Court Cost	3,278	5,916	6,256	2,938
Tax Sale Surplus	44,293	155,740	70,918	129,115
Tax Sale Redemption	10,996	12,468	17,752	5,712
Surplus Tax	16,947	34,349	34,631	16,665
Refund Due To State	-	51	51	-
Fines And Forfeitures	6,622	80,605	75,118	12,109
Sales Disclosure	192	2,000	1,977	215

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

FRANKLIN 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
Sheriff Bond Collection Fee	11,724	2,140	13,864	-
Infractions And Judgements	1,371	15,187	16,098	460
Inheritance Tax	56,634	585,838	407,637	234,835
Death Benefits	-	14,099	14,009	90
Education Plate Fees	-	938	938	-
Innkeepers Tax	161,083	71,994	85,064	148,013
Financial Institutions Tax	-	86,783	86,783	-
Mortgage Fee(Recorder)	223	2,570	2,530	263
Child Restraint Violation	100	525	625	-
Interstate Compact Fee	113	925	913	125
Commercial Vehicle Excise Tax	-	88,439	88,439	-
Homestead Refund	5,432	2	5,434	-
HEA 1001-2008 State HSC	488	-	-	488
DLGF Homestead Property Database	-	18	7	11
Amended Settlement	-	-	-	-
Co Offender Transportation	-	625	-	625
WW Valley Regional Interpretive Park	-	509,600	509,600	-
Forest Restoration	-	2,160	2,160	-
Enhanced 911 Act	-	28,213	28,773	(560)
PHER H1N1 Grant Extension	-	86,157	86,157	-
Jag 10K & Under Equipment	-	9,599	9,599	-
Co General IV-D Incentive	-	30,780	-	30,780
EMA Performance Grant	-	3,749	3,749	-
Cemetery Commission Brookville Foundation Grant	-	390	-	390
MRC State (Health)	-	4,949	4,949	-
Public Health System Quality Improvement	-	1,000	599	401
MRC Federal (Health)	-	5,000	3,083	1,917
Park Playground Donation	-	1,751	-	1,751
EMA Duke Energy Grant	-	1,000	978	22
Payroll Clearing	-	1,596,906	1,596,987	(81)
Ind Local Health Dept Trust	-	17,482	-	17,482
Levy Excess Welfare	4,548	-	-	4,548
School Bus Replacement	-	304,669	304,669	-
School Pension Bond Debt	-	11,592	11,592	-
Bath Poor Relief	-	1,027	1,027	-
Brookville Poor Relief	-	17,599	17,599	-
Butler Poor Relief	-	2,814	2,814	-
Fairfield Poor Relief	-	3,387	3,387	-
Highland Poor Relief	-	7,178	7,178	-
Laurel Poor Relief	-	5,581	5,581	-
Metamora Poor Relief	-	4,429	4,429	-
Posey Poor Relief	-	2,849	2,849	-
Ray Poor Relief	-	3,355	3,355	-
Salt Creek Poor Relief	-	2,850	2,850	-
Springfield Poor Relief	-	5,725	5,725	-
Whitewater Poor Relief	-	6,053	6,053	-
Tax Distribution Cemetery	-	7,350	7,350	-
Fire Territory	-	102,293	102,293	-
Township Tax	-	108,552	108,552	-
Township Recreation	-	40,196	40,196	-
Township Firefighting	-	86,879	86,879	-
Township Cumulative Fire	-	64	64	-
Library Tax	-	505,176	505,176	-
School Debt Service Tax	-	2,595,060	2,595,060	-
School Capital Projects	-	3,334,220	3,334,220	-
Corporation Tax	-	962,262	962,262	-
Library Capital Projects	-	15,782	15,782	-
Motor Vehicle Highway-Street	-	208,049	208,049	-
Cumulative Cap Dev Corps Dist	-	58,583	58,583	-
School Transportation Tax	-	2,939,512	2,939,512	-
Swimming Pool	-	16,657	16,657	-
Cumulative Fire	-	14,961	14,961	-
Probation	1,415	15,275	15,720	970
Donation Fund (Health Dept)	763	813	603	973

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

FRANKLIN 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
Stayin' Alive DUI	3,993	13,000	8,615	8,378
Reassessment 2006 / 2009	524,097	22,850	322,007	224,940
In Home Detention	15,684	5,090	1,188	19,586
Solid Waste Planning	-	132,996	132,996	-
Surplus Dog	308	-	-	308
Park Donations	215	-	-	215
Cholesterol	27	-	-	27
Waste Management & Recycling	10,344	12,200	543	22,001
Salary Donations	10	-	-	10
Operation Pullover	194	8,338	7,344	1,188
Bulletproof Vest Program	-	320	320	-
Emergency Gas Award	550	-	550	-
Tobacco Money	190,131	13,139	54,125	149,145
Park Grants	1	-	-	1
Historic Metamora	665	-	-	665
Public Mass Transportation	-	297,631	297,631	-
Records Check Fee Sheriff	590	10	-	600
State Welfare Allocation	-	922,638	922,638	-
Bio-Terrorism	2,144	-	-	2,144
Restricted Sac Donations	1,624	1,553	312	2,865
Indiana Tobacco Prevention & Cessation	22,255	-	22,255	-
WW Valley REMC Sheriff Grant	-	576	-	576
Open Alcohol Beverages	1,031	-	-	1,031
Phase I H1N1 Influenza Grant	1,342	-	1,342	-
Phase III H1N1 Influenza Grant	(4,997)	5,071	74	-
Natural Disaster Grant	1,400	-	-	1,400
Pandemic Influenza	2,000	-	-	2,000
ARRA Public Transportation	-	15,459	15,459	-
Prosecutor ARRA	10,380	-	-	10,380
Clerk ARRA	15,483	-	-	15,483
Bridge 94 ARRA	7,044	-	7,044	-
Local Public Health Coordinator	(1,481)	18,240	24,757	(7,998)
Andersonville Storm Water Drainage	22,929	62,768	85,697	-
Immunization Program Grant	(5,705)	7,074	1,369	-
Marine Patrol Grant	2,374	8,613	9,363	1,624
Coroner Training Fund	68	920	916	72
Grant Holsters	725	-	725	-
Health Dept Grant Brookville Foundation	43	550	42	551
Landscaping Grant Brookville Foundation	100	-	-	100
Teppco G.P. / EMA	986	-	-	986
Law Enforcement Continuing Education	11,107	4,224	3,267	12,064
State Assessment Training Fund	48	297	345	-
Tower Maintenance	14,250	5,401	4,003	15,648
Radio E911	890	-	-	890
Bond 2 Government Center	245,264	265,981	484,321	26,924
Jail Lease Rental	229,087	-	229,087	-
Gov't Building Renovations	25	-	-	25
Rockies Express Pipeline Fees	65,000	-	65,000	-
Rex Road Repairs	826,668	1,168	638,086	189,750
Sheriff Pension Fund	1,262,426	244,982	50,737	1,456,671
Victim Assistance	22	-	-	22
Commissioner Certificate Sale	11,205	100	7,222	4,083
Treasurer	535,835	16,205,485	16,373,072	368,248
Health Self Insurance	1,589,040	1,323,927	1,196,294	1,716,673
Restricted Cemetery Donations	331	393	-	724
Recorder Enhancement	4,583	2,077	-	6,660
State Share Delinquent Taxes	-	80	80	-
Inmate Trust Fund	1,142	9,010	8,424	1,728
Jail Commissary Fund	16,244	24,577	19,888	20,933
Sheriff	12	342,366	321,687	20,691
Clerk	227,752	1,194,540	1,129,396	292,896
Clerk Child Support	3,428	461,819	458,519	6,728
Recorder	9,942	99,554	98,418	11,078
Totals	<u>\$ 13,485,672</u>	<u>\$ 52,774,826</u>	<u>\$ 54,769,858</u>	<u>\$ 11,490,640</u>

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

FRANKLIN 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 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 non-businesses 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,

FRANKLIN 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.

FRANKLIN 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.

FRANKLIN 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.

FRANKLIN 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.

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## 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.

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

	General	Highway	Local Road And Street	Accident Report	Firearms Training	Health
Cash and investments - beginning	\$ 1,353,793	\$ 423,728	\$ 620,440	\$ 2,428	\$ 11,058	\$ 47,732
Receipts:						
Taxes	4,346,454	-	-	-	-	100,791
Licenses and permits	40,550	-	-	-	-	8,624
Intergovernmental	452,271	1,605,460	358,432	-	-	12,788
Charges for services	472,151	60,756	-	1,477	9,340	5,541
Fines and forfeits	-	-	-	-	-	-
Other receipts	217,700	135,674	2,322	-	-	50,000
Total receipts	<u>5,529,126</u>	<u>1,801,890</u>	<u>360,754</u>	<u>1,477</u>	<u>9,340</u>	<u>177,744</u>
Disbursements:						
Personal services	3,784,019	1,069,895	-	-	-	145,885
Supplies	264,553	329,092	309,833	-	61	2,911
Other services and charges	1,470,594	314,560	-	-	1,085	4,432
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	18,830	74,157	-	-	5,961	135
Other disbursements	12,590	-	111,496	-	-	50,234
Total disbursements	<u>5,550,586</u>	<u>1,787,704</u>	<u>421,329</u>	<u>-</u>	<u>7,107</u>	<u>203,597</u>
Excess (deficiency) of receipts over disbursements	<u>(21,460)</u>	<u>14,186</u>	<u>(60,575)</u>	<u>1,477</u>	<u>2,233</u>	<u>(25,853)</u>
Cash and investments - ending	<u>\$ 1,332,333</u>	<u>\$ 437,914</u>	<u>\$ 559,865</u>	<u>\$ 3,905</u>	<u>\$ 13,291</u>	<u>\$ 21,879</u>

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

	Choices/Saturday Program	Franklin County Economic Development	County Law Enforcement Continuing Education	Clerks Record Perpetuation	Deferral Program	Election
Cash and investments - beginning	\$ 23,591	\$ 115,987	\$ 1,240	\$ 28,144	\$ 28,469	\$ 31,736
Receipts:						
Taxes	-	110,000	-	-	-	36,828
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,701	4,673
Charges for services	-	-	4,614	-	-	-
Fines and forfeits	17,865	-	-	7,008	7,370	-
Other receipts	-	-	-	128	-	2,265
Total receipts	<u>17,865</u>	<u>110,000</u>	<u>4,614</u>	<u>7,136</u>	<u>9,071</u>	<u>43,766</u>
Disbursements:						
Personal services	-	45,997	-	-	-	8,574
Supplies	-	586	-	-	-	1,012
Other services and charges	24,200	21,477	550	-	-	9,803
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	500	147	-	20,244	1,805	1,508
Other disbursements	34	-	-	6	1,701	-
Total disbursements	<u>24,734</u>	<u>68,207</u>	<u>550</u>	<u>20,250</u>	<u>3,506</u>	<u>20,897</u>
Excess (deficiency) of receipts over disbursements	<u>(6,869)</u>	<u>41,793</u>	<u>4,064</u>	<u>(13,114)</u>	<u>5,565</u>	<u>22,869</u>
Cash and investments - ending	<u>\$ 16,722</u>	<u>\$ 157,780</u>	<u>\$ 5,304</u>	<u>\$ 15,030</u>	<u>\$ 34,034</u>	<u>\$ 54,605</u>

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

	Riverboat Wagering Tax Revenue	E911 Landline	Drug Free Community Fund	Drainage Maintenance	Emergency Planning/Right To Know	Park And Recreation
Cash and investments - beginning	\$ -	\$ 254,887	\$ 84,124	\$ 21,893	\$ 8,936	\$ 65,135
Receipts:						
Taxes	-	-	-	11,976	-	100,791
Licenses and permits	-	-	-	-	-	-
Intergovernmental	638,622	-	-	-	3,079	12,788
Charges for services	-	219,451	-	-	-	52,234
Fines and forfeits	-	-	41,024	-	-	-
Other receipts	-	1,003	-	-	-	328
Total receipts	<u>638,622</u>	<u>220,454</u>	<u>41,024</u>	<u>11,976</u>	<u>3,079</u>	<u>166,141</u>
Disbursements:						
Personal services	-	206,243	-	-	-	133,266
Supplies	-	-	-	-	-	11,392
Other services and charges	-	129,267	51,795	11,777	3,890	19,321
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	51,839	-	-	-	31,522
Other disbursements	638,622	472	42	-	-	-
Total disbursements	<u>638,622</u>	<u>387,821</u>	<u>51,837</u>	<u>11,777</u>	<u>3,890</u>	<u>195,501</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(167,367)</u>	<u>(10,813)</u>	<u>199</u>	<u>(811)</u>	<u>(29,360)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 87,520</u>	<u>\$ 73,311</u>	<u>\$ 22,092</u>	<u>\$ 8,125</u>	<u>\$ 35,775</u>

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

	Title IV-D Prosecuting Attorney	Supplemental Juvenile Probation	Supplemental Adult Probation	Recorders Records Perpetuation	Co Users Fee- Jury Fee	Covered Bridge
Cash and investments - beginning	\$ 3,681	\$ 30,447	\$ 6,553	\$ 51,712	\$ 32,779	\$ 39,798
Receipts:						
Taxes	-	-	-	-	-	3,700
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	29,671	-	-
Fines and forfeits	-	7,303	105,937	-	2,229	-
Other receipts	-	-	3,000	-	-	-
Total receipts	<u>-</u>	<u>7,303</u>	<u>108,937</u>	<u>29,671</u>	<u>2,229</u>	<u>3,700</u>
Disbursements:						
Personal services	-	-	57,422	3,522	-	-
Supplies	163	-	81	1,199	-	-
Other services and charges	-	5,670	11,139	21,161	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	10,724	-	-	-
Other disbursements	-	-	-	-	6	-
Total disbursements	<u>163</u>	<u>5,670</u>	<u>79,366</u>	<u>25,882</u>	<u>6</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(163)</u>	<u>1,633</u>	<u>29,571</u>	<u>3,789</u>	<u>2,223</u>	<u>3,700</u>
Cash and investments - ending	<u>\$ 3,518</u>	<u>\$ 32,080</u>	<u>\$ 36,124</u>	<u>\$ 55,501</u>	<u>\$ 35,002</u>	<u>\$ 43,498</u>

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

	Marijuana Eradication	Health Maintenance	Pretrial Diversion-User Fees	Guardian Ad Litem/Court User Fee	Plat Book Fees	County Misdemeanant
Cash and investments - beginning	\$ 18	\$ 29,152	\$ 28,400	\$ 3,605	\$ 53,380	\$ 72,871
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	20,000	-	-	-	14,626
Charges for services	-	-	-	-	5,235	-
Fines and forfeits	-	-	26,400	-	-	-
Other receipts	-	-	7,696	-	-	-
Total receipts	-	20,000	34,096	-	5,235	14,626
Disbursements:						
Personal services	-	18,889	20,133	-	-	-
Supplies	-	-	6,572	-	-	1,130
Other services and charges	-	48	2,619	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	7,434	-	-	16,821
Other disbursements	-	-	831	-	-	-
Total disbursements	-	18,937	37,589	-	-	17,951
Excess (deficiency) of receipts over disbursements	-	1,063	(3,493)	-	5,235	(3,325)
Cash and investments - ending	\$ 18	\$ 30,215	\$ 24,907	\$ 3,605	\$ 58,615	\$ 69,546

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

	Supplemental Public Defender	Title IV-D County Clerk	Surveyors Corner Perpetuation	CAGIT	Rainy Day	Inmate Medical
Cash and investments - beginning	\$ 3,742	\$ 12,775	\$ 28,324	\$ -	\$ 1,059,331	\$ 6,638
Receipts:						
Taxes	-	-	-	3,704,259	196	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	19,453	-	-	-	-
Charges for services	-	-	3,770	-	-	2,136
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	350,430	-
Total receipts	-	19,453	3,770	3,704,259	350,626	2,136
Disbursements:						
Personal services	-	4,706	6,010	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	9,606	-	-	129,181	-
Debt service - principal and interest	-	-	-	-	209,401	-
Capital outlay	-	-	-	-	56,546	-
Other disbursements	-	-	-	3,704,259	112,849	-
Total disbursements	-	14,312	6,010	3,704,259	507,977	-
Excess (deficiency) of receipts over disbursements	-	5,141	(2,240)	-	(157,351)	2,136
Cash and investments - ending	<u>\$ 3,742</u>	<u>\$ 17,916</u>	<u>\$ 26,084</u>	<u>\$ -</u>	<u>\$ 901,980</u>	<u>\$ 8,774</u>

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

	County Sales Disclosure Fee	EDIT Tax	Flu Vaccine	Levy Excess Fund County	County ID Protection (Recorder)	Collection Agency Fund
Cash and investments - beginning	\$ 22,300	\$ -	\$ 19,431	\$ 11,821	\$ 28,787	\$ -
Receipts:						
Taxes	-	931,078	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	5,258	622
Fines and forfeits	2,140	-	-	-	-	-
Other receipts	-	-	5,336	-	-	-
Total receipts	<u>2,140</u>	<u>931,078</u>	<u>5,336</u>	<u>-</u>	<u>5,258</u>	<u>622</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	10,538	-	2,350	622
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,287	-
Other disbursements	20	931,078	-	11,821	-	-
Total disbursements	<u>20</u>	<u>931,078</u>	<u>10,538</u>	<u>11,821</u>	<u>4,637</u>	<u>622</u>
Excess (deficiency) of receipts over disbursements	<u>2,120</u>	<u>-</u>	<u>(5,202)</u>	<u>(11,821)</u>	<u>621</u>	<u>-</u>
Cash and investments - ending	<u>\$ 24,420</u>	<u>\$ -</u>	<u>\$ 14,229</u>	<u>\$ -</u>	<u>\$ 29,408</u>	<u>\$ -</u>

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

	E911 Wireless	Title IV-D Prosecutor	Title IV-D County Clerk Incentive	Highway EDIT	2017 Reassessment	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 129,944	\$ 10,947	\$ 5	\$ 733,105	\$ -	\$ -
Receipts:						
Taxes	-	-	-	581,709	154,094	22,642
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	29,268	-	4,956	19,552	-
Charges for services	94,571	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	44,635	-	-
Total receipts	<u>94,571</u>	<u>29,268</u>	<u>-</u>	<u>631,300</u>	<u>173,646</u>	<u>22,642</u>
Disbursements:						
Personal services	29,457	11,382	-	-	-	-
Supplies	-	-	-	649,644	-	-
Other services and charges	3,094	2,208	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	100,000	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>32,551</u>	<u>13,590</u>	<u>-</u>	<u>749,644</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>62,020</u>	<u>15,678</u>	<u>-</u>	<u>(118,344)</u>	<u>173,646</u>	<u>22,642</u>
Cash and investments - ending	<u>\$ 191,964</u>	<u>\$ 26,625</u>	<u>\$ 5</u>	<u>\$ 614,761</u>	<u>\$ 173,646</u>	<u>\$ 22,642</u>

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

	Co Elected Officials Training	Park Nonreverting	Cumulative Bridge	Cumulative Capital Development	Drainage Bond Redemption Fund	General Drain Improvement
Cash and investments - beginning	\$ -	\$ 12,557	\$ 1,233,045	\$ 448,348	\$ 11,709	\$ 8,315
Receipts:						
Taxes	-	-	472,944	157,002	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	60,006	19,920	-	-
Charges for services	660	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	114	103,270	1,152	111	-
Total receipts	<u>660</u>	<u>114</u>	<u>636,220</u>	<u>178,074</u>	<u>111</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	759,817	-	-	-
Other services and charges	-	-	645,535	58,544	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	133,030	-	-
Other disbursements	-	-	-	-	11,820	-
Total disbursements	<u>-</u>	<u>-</u>	<u>1,405,352</u>	<u>191,574</u>	<u>11,820</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>660</u>	<u>114</u>	<u>(769,132)</u>	<u>(13,500)</u>	<u>(11,709)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 660</u>	<u>\$ 12,671</u>	<u>\$ 463,913</u>	<u>\$ 434,848</u>	<u>\$ -</u>	<u>\$ 8,315</u>

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

	Dare Ditch	Sheriff Service (Police Pension)	City And Town Court Cost	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax
Cash and investments - beginning	\$ -	\$ 21,754	\$ 3,278	\$ 44,293	\$ 10,996	\$ 16,947
Receipts:						
Taxes	-	-	-	-	-	34,218
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	6,140	-	-	-	-
Fines and forfeits	-	-	5,916	-	-	-
Other receipts	11,769	-	-	155,740	12,468	131
Total receipts	<u>11,769</u>	<u>6,140</u>	<u>5,916</u>	<u>155,740</u>	<u>12,468</u>	<u>34,349</u>
Disbursements:						
Personal services	-	18,698	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	13	6,256	70,918	17,752	34,631
Total disbursements	<u>-</u>	<u>18,711</u>	<u>6,256</u>	<u>70,918</u>	<u>17,752</u>	<u>34,631</u>
Excess (deficiency) of receipts over disbursements	<u>11,769</u>	<u>(12,571)</u>	<u>(340)</u>	<u>84,822</u>	<u>(5,284)</u>	<u>(282)</u>
Cash and investments - ending	<u>\$ 11,769</u>	<u>\$ 9,183</u>	<u>\$ 2,938</u>	<u>\$ 129,115</u>	<u>\$ 5,712</u>	<u>\$ 16,665</u>

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

	Refund Due To State	Fines And Forfeitures	Sales Disclosure	Sheriff Bond Collection Fee	Infractions And Judgements	Inheritance Tax
Cash and investments - beginning	\$ -	\$ 6,622	\$ 192	\$ 11,724	\$ 1,371	\$ 56,634
Receipts:						
Taxes	51	-	-	-	-	585,838
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	2,140	-	-
Fines and forfeits	-	80,605	2,000	-	15,187	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>51</u>	<u>80,605</u>	<u>2,000</u>	<u>2,140</u>	<u>15,187</u>	<u>585,838</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	51	75,118	1,977	13,864	16,098	407,637
Total disbursements	<u>51</u>	<u>75,118</u>	<u>1,977</u>	<u>13,864</u>	<u>16,098</u>	<u>407,637</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>5,487</u>	<u>23</u>	<u>(11,724)</u>	<u>(911)</u>	<u>178,201</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 12,109</u>	<u>\$ 215</u>	<u>\$ -</u>	<u>\$ 460</u>	<u>\$ 234,835</u>

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

	Death Benefits	Education Plate Fees	Innkeepers Tax	Financial Institutions Tax	Mortgage Fee(Recorder)	Child Restraint Violation
Cash and investments - beginning	\$ -	\$ -	\$ 161,083	\$ -	\$ 223	\$ 100
Receipts:						
Taxes	-	-	71,994	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	938	-	86,783	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	14,099	-	-	-	2,570	525
Other receipts	-	-	-	-	-	-
Total receipts	<u>14,099</u>	<u>938</u>	<u>71,994</u>	<u>86,783</u>	<u>2,570</u>	<u>525</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	85,064	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	14,009	938	-	86,783	2,530	625
Total disbursements	<u>14,009</u>	<u>938</u>	<u>85,064</u>	<u>86,783</u>	<u>2,530</u>	<u>625</u>
Excess (deficiency) of receipts over disbursements	<u>90</u>	<u>-</u>	<u>(13,070)</u>	<u>-</u>	<u>40</u>	<u>(100)</u>
Cash and investments - ending	<u>\$ 90</u>	<u>\$ -</u>	<u>\$ 148,013</u>	<u>\$ -</u>	<u>\$ 263</u>	<u>\$ -</u>

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

	Interstate Compact Fee	Commercial Vehicle Excise Tax	Homestead Refund	HEA 1001-2008 State HSC	DLGF Homestead Property Database	Amended Settlement
Cash and investments - beginning	\$ 113	\$ -	\$ 5,432	\$ 488	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	88,439	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	925	-	-	-	-	-
Other receipts	-	-	2	-	18	-
Total receipts	<u>925</u>	<u>88,439</u>	<u>2</u>	<u>-</u>	<u>18</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	913	88,439	5,434	-	7	-
Total disbursements	<u>913</u>	<u>88,439</u>	<u>5,434</u>	<u>-</u>	<u>7</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>12</u>	<u>-</u>	<u>(5,432)</u>	<u>-</u>	<u>11</u>	<u>-</u>
Cash and investments - ending	<u>\$ 125</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 488</u>	<u>\$ 11</u>	<u>\$ -</u>

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

	Co Offender Transportation	WW Valley Regional Interpretive Park	Forest Restoration	Enhanced 911 Act	PHER H1N1 Grant Extension	Jag 10K & Under Equipment
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	509,600	-	28,213	85,903	9,599
Charges for services	-	-	-	-	-	-
Fines and forfeits	625	-	2,160	-	-	-
Other receipts	-	-	-	-	254	-
Total receipts	<u>625</u>	<u>509,600</u>	<u>2,160</u>	<u>28,213</u>	<u>86,157</u>	<u>9,599</u>
Disbursements:						
Personal services	-	-	-	-	7,861	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	28,773	7,595	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	70,701	9,599
Other disbursements	-	509,600	2,160	-	-	-
Total disbursements	<u>-</u>	<u>509,600</u>	<u>2,160</u>	<u>28,773</u>	<u>86,157</u>	<u>9,599</u>
Excess (deficiency) of receipts over disbursements	<u>625</u>	<u>-</u>	<u>-</u>	<u>(560)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 625</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (560)</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Co General IV-D Incentive	EMA Performance Grant	Cemetery Commission Brookville Foundation Grant	MRC State (Health)	Public Health System Quality Improvement	MRC Federal (Health)
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	30,780	3,749	-	4,949	-	5,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	390	-	1,000	-
Total receipts	<u>30,780</u>	<u>3,749</u>	<u>390</u>	<u>4,949</u>	<u>1,000</u>	<u>5,000</u>
Disbursements:						
Personal services	-	-	-	2,044	-	1,267
Supplies	-	-	-	233	599	215
Other services and charges	-	-	-	-	-	1,601
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	3,749	-	2,672	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>3,749</u>	<u>-</u>	<u>4,949</u>	<u>599</u>	<u>3,083</u>
Excess (deficiency) of receipts over disbursements	<u>30,780</u>	<u>-</u>	<u>390</u>	<u>-</u>	<u>401</u>	<u>1,917</u>
Cash and investments - ending	<u>\$ 30,780</u>	<u>\$ -</u>	<u>\$ 390</u>	<u>\$ -</u>	<u>\$ 401</u>	<u>\$ 1,917</u>

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

	Park Playground Donation	EMA Duke Energy Grant	Payroll Clearing	Ind Local Health Dept Trust	Levy Excess Welfare	School Bus Replacement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 4,548	\$ -
Receipts:						
Taxes	-	-	-	-	-	304,669
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>1,751</u>	<u>1,000</u>	<u>1,596,906</u>	<u>17,482</u>	-	-
Total receipts	<u>1,751</u>	<u>1,000</u>	<u>1,596,906</u>	<u>17,482</u>	-	<u>304,669</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	978	-	-	-	-
Other disbursements	-	-	<u>1,596,987</u>	-	-	<u>304,669</u>
Total disbursements	<u>-</u>	<u>978</u>	<u>1,596,987</u>	<u>-</u>	<u>-</u>	<u>304,669</u>
Excess (deficiency) of receipts over disbursements	<u>1,751</u>	<u>22</u>	<u>(81)</u>	<u>17,482</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,751</u>	<u>\$ 22</u>	<u>\$ (81)</u>	<u>\$ 17,482</u>	<u>\$ 4,548</u>	<u>\$ -</u>

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

	School Pension Bond Debt	Bath Poor Relief	Brookville Poor Relief	Butler Poor Relief	Fairfield Poor Relief	Highland Poor Relief
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	11,592	1,027	17,599	2,814	3,387	7,178
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>11,592</u>	<u>1,027</u>	<u>17,599</u>	<u>2,814</u>	<u>3,387</u>	<u>7,178</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	11,592	1,027	17,599	2,814	3,387	7,178
Total disbursements	<u>11,592</u>	<u>1,027</u>	<u>17,599</u>	<u>2,814</u>	<u>3,387</u>	<u>7,178</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Laurel Poor Relief	Metamora Poor Relief	Posey Poor Relief	Ray Poor Relief	Salt Creek Poor Relief	Springfield Poor Relief
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	5,581	4,429	2,849	3,355	2,850	5,725
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>5,581</u>	<u>4,429</u>	<u>2,849</u>	<u>3,355</u>	<u>2,850</u>	<u>5,725</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,581	4,429	2,849	3,355	2,850	5,725
Total disbursements	<u>5,581</u>	<u>4,429</u>	<u>2,849</u>	<u>3,355</u>	<u>2,850</u>	<u>5,725</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Whitewater Poor Relief	Tax Distribution Cemetery	Fire Territory	Township Tax	Township Recreation	Township Firefighting
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	6,053	7,350	102,293	108,552	40,196	86,879
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>6,053</u>	<u>7,350</u>	<u>102,293</u>	<u>108,552</u>	<u>40,196</u>	<u>86,879</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,053	7,350	102,293	108,552	40,196	86,879
Total disbursements	<u>6,053</u>	<u>7,350</u>	<u>102,293</u>	<u>108,552</u>	<u>40,196</u>	<u>86,879</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Township Cumulative Fire	Library Tax	School Debt Service Tax	School Capital Projects	Corporation Tax	Library Capital Projects
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	64	505,176	2,595,060	3,334,220	962,262	15,782
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>64</u>	<u>505,176</u>	<u>2,595,060</u>	<u>3,334,220</u>	<u>962,262</u>	<u>15,782</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	64	505,176	2,595,060	3,334,220	962,262	15,782
Total disbursements	<u>64</u>	<u>505,176</u>	<u>2,595,060</u>	<u>3,334,220</u>	<u>962,262</u>	<u>15,782</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Motor Vehicle Highway-Street	Cumulative Cap Dev Corps Dist	School Transportation Tax	Swimming Pool	Cumulative Fire	Probation
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,415
Receipts:						
Taxes	208,049	58,583	2,939,512	16,657	14,961	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	15,275
Other receipts	-	-	-	-	-	-
Total receipts	<u>208,049</u>	<u>58,583</u>	<u>2,939,512</u>	<u>16,657</u>	<u>14,961</u>	<u>15,275</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	208,049	58,583	2,939,512	16,657	14,961	15,720
Total disbursements	<u>208,049</u>	<u>58,583</u>	<u>2,939,512</u>	<u>16,657</u>	<u>14,961</u>	<u>15,720</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(445)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 970</u>

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

	Donation Fund (Health Dept)	Stayin' Alive DUI	Reassessment 2006 / 2009	In Home Detention	Solid Waste Planning	Surplus Dog
Cash and investments - beginning	\$ 763	\$ 3,993	\$ 524,097	\$ 15,684	\$ -	\$ 308
Receipts:						
Taxes	-	-	-	-	132,996	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	5,090	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	813	13,000	22,850	-	-	-
Total receipts	<u>813</u>	<u>13,000</u>	<u>22,850</u>	<u>5,090</u>	<u>132,996</u>	<u>-</u>
Disbursements:						
Personal services	-	8,615	85,849	-	-	-
Supplies	-	-	368	-	-	-
Other services and charges	603	-	235,224	1,188	132,996	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	500	-	-	-
Other disbursements	-	-	66	-	-	-
Total disbursements	<u>603</u>	<u>8,615</u>	<u>322,007</u>	<u>1,188</u>	<u>132,996</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>210</u>	<u>4,385</u>	<u>(299,157)</u>	<u>3,902</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 973</u>	<u>\$ 8,378</u>	<u>\$ 224,940</u>	<u>\$ 19,586</u>	<u>\$ -</u>	<u>\$ 308</u>

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

	Park Donations	Cholesterol	Waste Management & Recycling	Salary Donations	Operation Pullover	Bulletproof Vest Program
Cash and investments - beginning	\$ 215	\$ 27	\$ 10,344	\$ 10	\$ 194	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	7,938	320
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	12,200	-	400	-
Total receipts	-	-	12,200	-	8,338	320
Disbursements:						
Personal services	-	-	-	-	7,344	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	543	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	320
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	543	-	7,344	320
Excess (deficiency) of receipts over disbursements	-	-	11,657	-	994	-
Cash and investments - ending	\$ 215	\$ 27	\$ 22,001	\$ 10	\$ 1,188	\$ -

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

	Emergency Gas Award	Tobacco Money	Park Grants	Historic Metamora	Public Mass Transportation	Records Check Fee Sheriff
Cash and investments - beginning	\$ 550	\$ 190,131	\$ 1	\$ 665	\$ -	\$ 590
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	13,139	-	-	297,631	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	10
Other receipts	-	-	-	-	-	-
Total receipts	-	13,139	-	-	297,631	10
Disbursements:						
Personal services	-	28,682	-	-	-	-
Supplies	550	-	-	-	-	-
Other services and charges	-	417	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	25,026	-	-	-	-
Other disbursements	-	-	-	-	297,631	-
Total disbursements	550	54,125	-	-	297,631	-
Excess (deficiency) of receipts over disbursements	(550)	(40,986)	-	-	-	10
Cash and investments - ending	\$ -	\$ 149,145	\$ 1	\$ 665	\$ -	\$ 600

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

	State Welfare Allocation	Bio-Terrorism	Restricted Sac Donations	Indiana Tobacco Prevention & Cessation	WW Valley REMC Sheriff Grant	Open Alcohol Beverages
Cash and investments - beginning	\$ -	\$ 2,144	\$ 1,624	\$ 22,255	\$ -	\$ 1,031
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	922,638	-	-	-	-	-
Charges for services	-	-	93	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,460	-	576	-
Total receipts	<u>922,638</u>	<u>-</u>	<u>1,553</u>	<u>-</u>	<u>576</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	43	156	-	-
Other services and charges	-	-	-	11,847	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	269	-	-	-
Other disbursements	922,638	-	-	10,252	-	-
Total disbursements	<u>922,638</u>	<u>-</u>	<u>312</u>	<u>22,255</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>1,241</u>	<u>(22,255)</u>	<u>576</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,144</u>	<u>\$ 2,865</u>	<u>\$ -</u>	<u>\$ 576</u>	<u>\$ 1,031</u>

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

	Phase 1 H1N1 Influenza Grant	Phase III H1N1 Influenza Grant	Natural Disaster Grant	Pandemic Influenza	ARRA Public Transportation	Prosecutor ARRA
Cash and investments - beginning	\$ 1,342	\$ (4,997)	\$ 1,400	\$ 2,000	\$ -	\$ 10,380
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	5,071	-	-	15,459	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>5,071</u>	<u>-</u>	<u>-</u>	<u>15,459</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,342	74	-	-	15,459	-
Total disbursements	<u>1,342</u>	<u>74</u>	<u>-</u>	<u>-</u>	<u>15,459</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,342)</u>	<u>4,997</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,400</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 10,380</u>

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

	Clerk ARRA	Bridge 94 ARRA	Local Public Health Coordinator	Andersonville Storm Water Drainage	Immunization Program Grant	Marine Patrol Grant
Cash and investments - beginning	\$ 15,483	\$ 7,044	\$ (1,481)	\$ 22,929	\$ (5,705)	\$ 2,374
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	18,240	62,768	7,074	8,613
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	18,240	62,768	7,074	8,613
Disbursements:						
Personal services	-	-	15,467	-	-	2,847
Supplies	-	-	3,111	-	672	2,117
Other services and charges	-	-	2,848	85,697	-	277
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	3,331	-	697	4,122
Other disbursements	-	7,044	-	-	-	-
Total disbursements	-	7,044	24,757	85,697	1,369	9,363
Excess (deficiency) of receipts over disbursements	-	(7,044)	(6,517)	(22,929)	5,705	(750)
Cash and investments - ending	\$ 15,483	\$ -	\$ (7,998)	\$ -	\$ -	\$ 1,624

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

	Coroner Training Fund	Grant Holsters	Health Dept Grant Brookville Foundation	Landscaping Grant Brookville Foundation	Teppco G.P./ EMA	Law Enforcement Continuing Education
Cash and investments - beginning	\$ 68	\$ 725	\$ 43	\$ 100	\$ 986	\$ 11,107
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	920	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	4,224
Other receipts	-	-	550	-	-	-
Total receipts	<u>920</u>	<u>-</u>	<u>550</u>	<u>-</u>	<u>-</u>	<u>4,224</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	725	22	-	-	-
Other services and charges	-	-	-	-	-	3,267
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	20	-	-	-
Other disbursements	916	-	-	-	-	-
Total disbursements	<u>916</u>	<u>725</u>	<u>42</u>	<u>-</u>	<u>-</u>	<u>3,267</u>
Excess (deficiency) of receipts over disbursements	<u>4</u>	<u>(725)</u>	<u>508</u>	<u>-</u>	<u>-</u>	<u>957</u>
Cash and investments - ending	<u>\$ 72</u>	<u>\$ -</u>	<u>\$ 551</u>	<u>\$ 100</u>	<u>\$ 986</u>	<u>\$ 12,064</u>

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

	State Assessment Training Fund	Tower Maintenance	Radio E911	Bond 2 Government Center	Jail Lease Rental	Gov't Building Renovations
Cash and investments - beginning	\$ 48	\$ 14,250	\$ 890	\$ 245,264	\$ 229,087	\$ 25
Receipts:						
Taxes	-	-	-	180,261	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	22,871	-	-
Charges for services	297	4,530	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	871	-	62,849	-	-
Total receipts	<u>297</u>	<u>5,401</u>	<u>-</u>	<u>265,981</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	314	-	-	-	-
Other services and charges	-	3,689	-	-	-	-
Debt service - principal and interest	-	-	-	421,472	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	345	-	-	62,849	229,087	-
Total disbursements	<u>345</u>	<u>4,003</u>	<u>-</u>	<u>484,321</u>	<u>229,087</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(48)</u>	<u>1,398</u>	<u>-</u>	<u>(218,340)</u>	<u>(229,087)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 15,648</u>	<u>\$ 890</u>	<u>\$ 26,924</u>	<u>\$ -</u>	<u>\$ 25</u>

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

	Rockies Express Pipeline Fees	Rex Road Repairs	Sheriff Pension Fund	Victim Assistance	Commissioner Certificate Sale	Treasurer
Cash and investments - beginning	\$ 65,000	\$ 826,668	\$ 1,262,426	\$ 22	\$ 11,205	\$ 535,835
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	167	-	-	16,205,485
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,168	244,815	-	100	-
Total receipts	-	1,168	244,982	-	100	16,205,485
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	317,726	-	-	-	-
Other services and charges	-	57,917	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	261,996	-	-	-	-
Other disbursements	65,000	447	50,737	-	7,222	16,373,072
Total disbursements	65,000	638,086	50,737	-	7,222	16,373,072
Excess (deficiency) of receipts over disbursements	(65,000)	(636,918)	194,245	-	(7,122)	(167,587)
Cash and investments - ending	\$ -	\$ 189,750	\$ 1,456,671	\$ 22	\$ 4,083	\$ 368,248

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

	Health Self Insurance	Restricted Cemetery Donations	Recorder Enhancement	State Share Delinquent Taxes	Inmate Trust Fund	Jail Commissary Fund
Cash and investments - beginning	\$ 1,589,040	\$ 331	\$ 4,583	\$ -	\$ 1,142	\$ 16,244
Receipts:						
Taxes	-	-	-	80	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	2,077	-	9,010	24,577
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>1,323,927</u>	<u>393</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>1,323,927</u>	<u>393</u>	<u>2,077</u>	<u>80</u>	<u>9,010</u>	<u>24,577</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,196,294	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>80</u>	<u>8,424</u>	<u>19,888</u>
Total disbursements	<u>1,196,294</u>	<u>-</u>	<u>-</u>	<u>80</u>	<u>8,424</u>	<u>19,888</u>
Excess (deficiency) of receipts over disbursements	<u>127,633</u>	<u>393</u>	<u>2,077</u>	<u>-</u>	<u>586</u>	<u>4,689</u>
Cash and investments - ending	<u>\$ 1,716,673</u>	<u>\$ 724</u>	<u>\$ 6,660</u>	<u>\$ -</u>	<u>\$ 1,728</u>	<u>\$ 20,933</u>

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

	Sheriff	Clerk	Clerk Child Support	Recorder	Totals
Cash and investments - beginning	\$ 12	\$ 227,752	\$ 3,428	\$ 9,942	\$ 13,485,672
Receipts:					
Taxes	-	-	-	-	23,114,606
Licenses and permits	-	-	-	-	49,174
Intergovernmental	-	-	-	-	5,513,310
Charges for services	342,366	-	-	99,554	17,669,933
Fines and forfeits	-	1,194,540	461,819	-	2,017,756
Other receipts	-	-	-	-	4,410,047
Total receipts	<u>342,366</u>	<u>1,194,540</u>	<u>461,819</u>	<u>99,554</u>	<u>52,774,826</u>
Disbursements:					
Personal services	-	-	-	-	5,724,074
Supplies	-	-	-	-	2,664,897
Other services and charges	-	-	-	-	4,820,906
Debt service - principal and interest	-	-	-	-	630,873
Capital outlay	-	-	-	-	917,470
Other disbursements	321,687	1,129,396	458,519	98,418	40,011,638
Total disbursements	<u>321,687</u>	<u>1,129,396</u>	<u>458,519</u>	<u>98,418</u>	<u>54,769,858</u>
Excess (deficiency) of receipts over disbursements	<u>20,679</u>	<u>65,144</u>	<u>3,300</u>	<u>1,136</u>	<u>(1,995,032)</u>
Cash and investments - ending	<u>\$ 20,691</u>	<u>\$ 292,896</u>	<u>\$ 6,728</u>	<u>\$ 11,078</u>	<u>\$ 11,490,640</u>

FRANKLIN 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>\$ 302,352</u>	<u>\$ -</u>

FRANKLIN COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Franklin County Commissioners	E911 Equipment	\$ 20,182	06-03-08	06-10-12
Franklin County Commissioners	Highway Equipment: Asphalt Distributor	<u>79,312</u>	12-01-07	07-01-13
Total governmental activities		<u>99,494</u>		
Total of annual lease payments		<u>\$ 99,494</u>		

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose	
Governmental activities:		
General obligation bonds	Government Center/Courthouse Renovations	\$ 421,473
Totals		<u>\$ 3,395,000</u> <u>\$ 421,473</u>

FRANKLIN 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.

	Ending Balance
Governmental activities:	
Land	\$ 41,800
Infrastructure	203,535,506
Buildings	13,625,773
Improvements other than buildings	114,307
Machinery, equipment and vehicles	4,105,218
Total governmental activities	221,422,604
Total capital assets	\$ 221,422,604

FRANKLIN COUNTY  
OTHER REPORT

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

Circuit Court

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
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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 FRANKLIN COUNTY, INDIANA

Compliance

We have audited the compliance of Franklin County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 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

August 14, 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.

FRANKLIN 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>			
Pass-Through Indiana Office of Community and Rural Affairs CDBG - State Administered CDBG Cluster Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii Andersonville Storm Water Drainage	14.228	CF-09-205	\$ <u>62,768</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Bulletproof Vest Partnership Program	16.607	2011	<u>320</u>
JAG Program Cluster Edward Byrne Memorial Justice Assistance Grant Program	16.738	2009-DJ-089	<u>9,599</u>
Total for the federal grantor agency			<u>9,919</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants I Operation Pullover	20.601	OP-10-02-01-87	<u>6,944</u>
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster ARRA - Highway Planning and Construction	20.205 20.205	RFP-9224012	7,044
Highway Planning and Construction Bridge NBIS 578		2011	3,162
Bridge 48		BRO- 9924	39,303
Bridge 102		89200	11,058
Whitewater Valley Interpretive Park		0810351	<u>509,600</u>
Total for cluster			<u>570,167</u>
ARRA - Formula Grants for Other Than Urbanized Areas	20.509	8600119S	15,459
Formula Grants for Other Than Urbanized Areas Operating Grant	20.509	IN-18-F0028O	297,631
Total for program			<u>297,631</u>
Total for federal grantor agency			<u>890,201</u>

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

FRANKLIN COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 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 HEALTH AND HUMAN SERVICES</u>			
Pass-Through National Association of County & City Health Officials Medical Reserve Corps Small Grant Program	93.008	IMRCSG101005-01	<u>3,083</u>
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness H1N1 Phase 3	93.069	H1N1 123-67	5,071
Local Public Health Coordinator		BPRS 123-20	18,240
Public Health Preparedness		A70-1-053174	<u>85,903</u>
Total for program			<u>109,214</u>
Emergency System for Advance Registration of Volunteer Health Professionals	93.089	A70-1-0531697	<u>4,949</u>
Immunization Cluster Immunization Cooperative Agreements	93.268	CCH522-06	<u>7,075</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		
Prosecutor Direct Expenditures		2011	88,858
Clerk Direct Expenditures		2011	32,596
Clerk's Incentive Expenditures		2011	17,526
Prosecutor's Incentive Expenditures		2011	17,672
Indirect Costs		2011	90,338
General Fund Collection Incentives		2011	<u>28,853</u>
Total for program			<u>275,843</u>
Total for federal grantor agency			<u>400,164</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	2011	<u>4,956</u>
Emergency Management Performance Grants	97.042		
		C44P-1-112A	3,749
		2010-EP-00-0005	<u>11,205</u>
Total for program			<u>14,954</u>
Total for federal grantor agency			<u>19,910</u>
Total federal awards expended			<u>\$ 1,382,962</u>

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

FRANKLIN COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Franklin 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
Formula Grants for Other Than Urbanized Areas	20.509	\$ 297,631
Highway Planning and Construction Grants	20.205	509,600

FRANKLIN 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 the 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
N/A 20.509	Highway Planning and Construction Cluster Formula Grants for Other Than Urbanized Areas

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

Auditee qualified as low-risk auditee? no

**Section II – Financial Statement Findings**

No matters are reportable.

**Section III – Federal Award Findings and Questioned Costs**

No matters are reportable.

FRANKLIN COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

FRANKLIN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 14, 2012, with Thomas Wilson, President of the Board of County Commissioners; Jeffery C. Koch, President of the Council; and Erica Hudson, Auditor. Our audit disclosed no material items that warrant comment at this time.